



MAYOR'S FY 2014 BUDGET

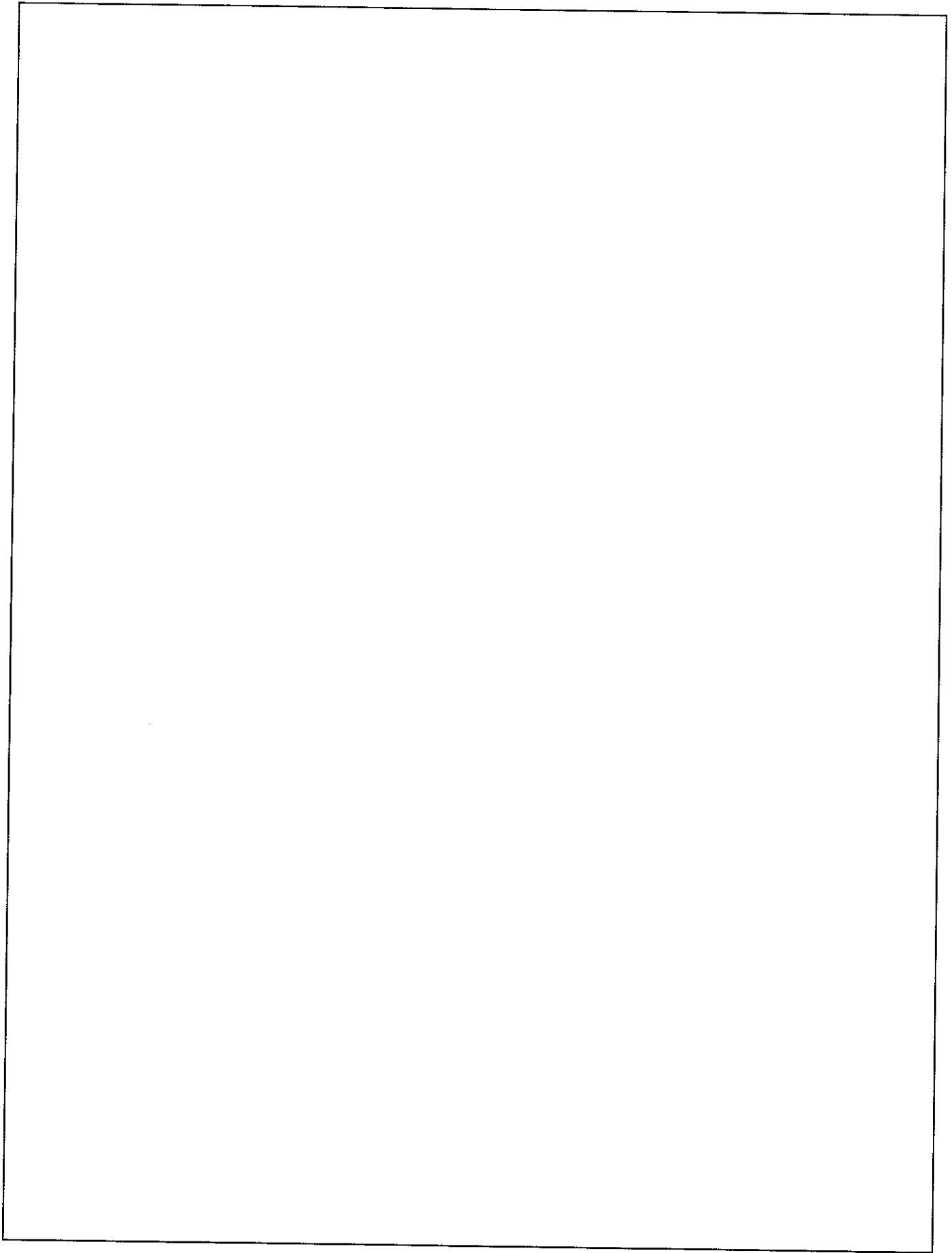


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Finance Chairman Robert Salvatelli
And Members of the Finance Committee
And Other Members of the City Council

Dear Chairman Salvatelli and Other Members:

The City of Leominster Budget Office hereby submits the Fiscal Year 2014 Budget Document Recap. This document provides the reader with a brief synopsis of quantitative and qualitative outcome measures selected by the departments. Over time, the departments will provide ten year trend reports for selected measures so that the reader will get a better understanding of the measure and how strategic initiatives have impacted these outcomes. The reader will also be provided with selected strategic program objectives that will be worked upon in the next year by the departmental programs. Selected departmental accomplishments of the prior fiscal year are reported. The FY 2015 document will take a look at future planned strategic objectives.

This document also provides the reader with specific nuts and bolts of the financial frameworks in which these outcomes will be obtained. These frameworks include the revenue, expenditure, and reserve levels adopted and in place for FY 2014.

In addition, this document provides the detailed long term financial policy framework in which financial decisions are and have been made in Leominster. Operating results of the prior five fiscal years are also included. Discussions and appropriation requirements for the new Government Accounting Standards Board are detailed in the Executive Summary.

The Budget Office looks forward to making continued upgrades to our communications with the citizens of Leominster with the budget document process in the future. This year's budget document upgrade includes an updated Statistical Section for observation of trend data for revenue, expenditure, community, economic and environmental information. We are combining this trend information with the expectation of measuring our progress toward long term strategic goals that are multi-fiscal year in nature.

In addition to hard bound copies of this document for current and historical use, we would like to remind you that this document can be viewed and downloaded from the City of Leominster's Website (www.Leominster-MA.gov). It is located under the Comptroller's Department. It is hoped to be updated to include an e-book version

The Finance Department is again especially thankful for the thoughtful dedication to this ever evolving top level management project by Emilie Moran (MBA) of the Budget Office.

A special thanks to the support given to this project by the elected officials in Leominster is also warranted for this essential management oversight/management initiative to improve the transparency of our City of Leominster local government which also serves as a communication device between the department heads and the elected policy making officials of the City.

Highest Regards,
John J. Richard

John J. Richard
Director of Financial Services



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MEMBERS OF THE CITY COUNCIL:

I am pleased to submit the Fiscal Year 2014 Budget Summary. As with previous year's documents, this consumer friendly book allows elected officials, as well as citizens, to see where their tax dollars are being spent and to clearly see the various services and results provided by City departments. The City made several informational upgrades this year and plans to add strategic plans for each cost center in the FY15 budget document. This and previous budget documents included current and past actually executed results only.

Each year's incremental changes to the Budget Summary translate into an enhanced publication providing greater insight in the areas of revenue sources, tax base information, expenditures, and reserve funds and services provided to our citizens. Through management analysis and charts, the reader acquires an understanding of the issues facing the City of Leominster, and the strategies necessary to maintain sound long-term policies.

I am also proud to announce that, again, this Budget Summary document will be available to the public through the City of Leominster's enhanced web pages. Our duty to keep civic officials and the electorate informed about matters is a fiduciary responsibility that we take very seriously. We believe that our budget and financial transparency are second to none in the state.

The primary budget objective for each department continues to be to provide the highest level of service to customers without impairing the City's sound financial condition. Due in large part to decreased funding from the State, continual efforts will be made to improve productivity, lower costs and enhance services.

Over the next year, the City will continue to work to improve education for our children, upgrade service quality in all areas, maintain and improve public safety capabilities, identify and implement strategies to reduce and combat crime and promote economic opportunity for firms and individuals in the City.

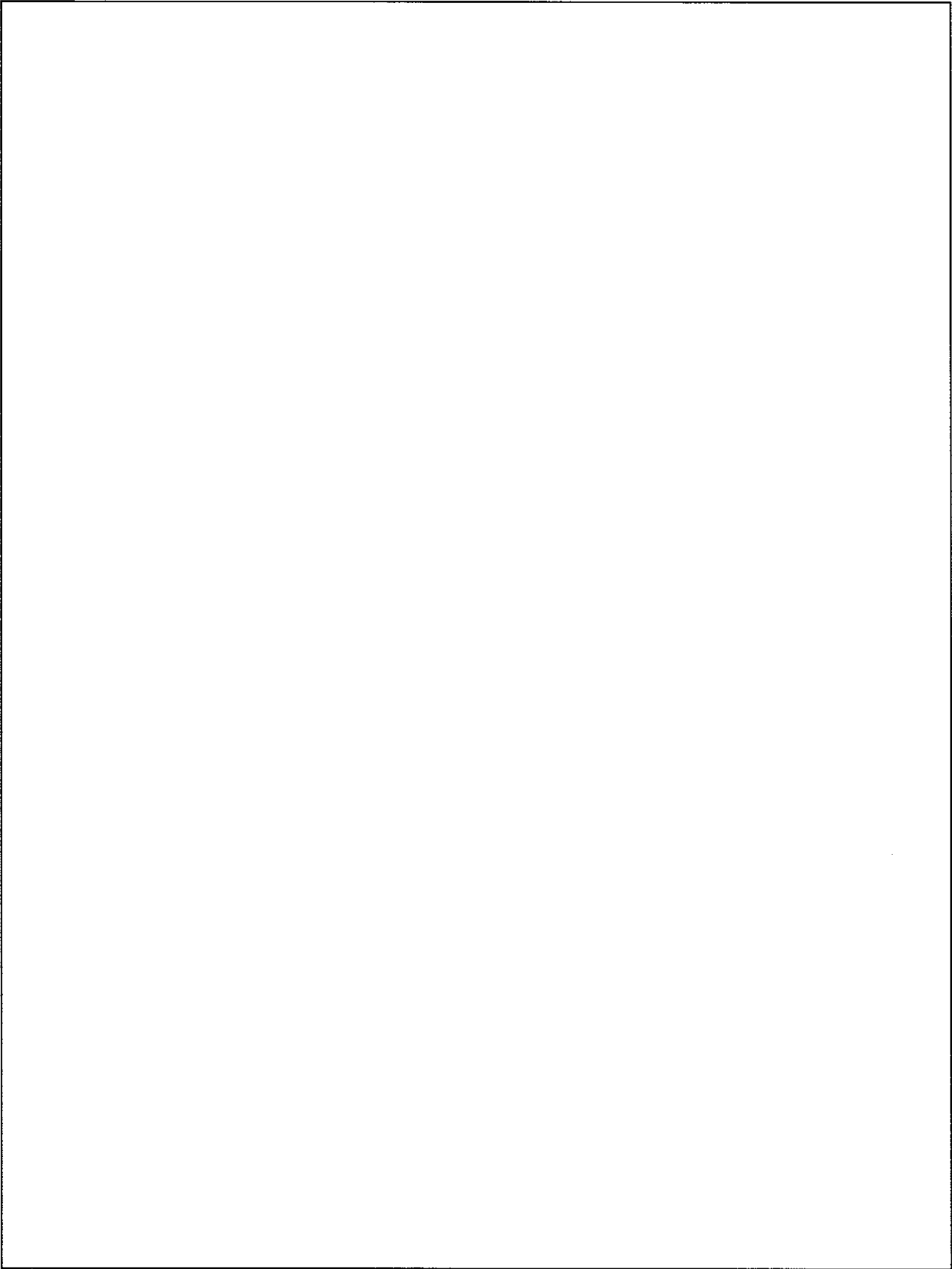
In closing, I would like to thank everyone for working with me and the Department Heads during Fiscal Year 2013. The great recession that we are currently experiencing will pass as has the Ice Storm and its' aftermath. I believe that we have accomplished a great deal and will continue to do so in the years ahead

Sincerely,

Dean J. Mazzarella

Dean J. Mazzarella
Mayor

**LONG TERM AND SHORT TERM
OPERATIONAL AND FINANCIAL
THEMES AND POLICIES**



Mayor's Strategic Themes - Long Term

City of Leominster

Customer Service Themes

The primary budgetary objective for each department is to provide the highest level of service to customers without impairing the City's sound financial condition. Continual efforts will be made to improve productivity, lower costs and enhance service.

1. Improve education for our children.
2. Upgrade service quality in all area's.
3. Maintain and improve public safety capabilities.
4. Identify and implement strategies to reduce & combat crime.
5. Promote economic opportunity for firms and individuals in the City.
6. Become the cleanest City in the State.
7. Enhance the quality of life.
8. Strengthen neighborhood pride.

Internal Process Themes

The City will strive to continually improve how it accomplishes its strategic objectives to better service and meet the needs of its customers. By supporting our departments in their endeavors to improve how they accomplish their strategic objectives, the customers benefit.

1. National/State quality standards .
2. Manage by results.
3. Respond to customer's timely.

Learning & Growth Themes

The City needs to invest in it's technological capabilities and employee development which will lead to enhanced service levels to City of Leominster customers in the future.

1. Upgrade technological capability.
2. Close technology skills gaps.
3. Support community based approach to problem solving.
4. Support increasing professional skill levels.

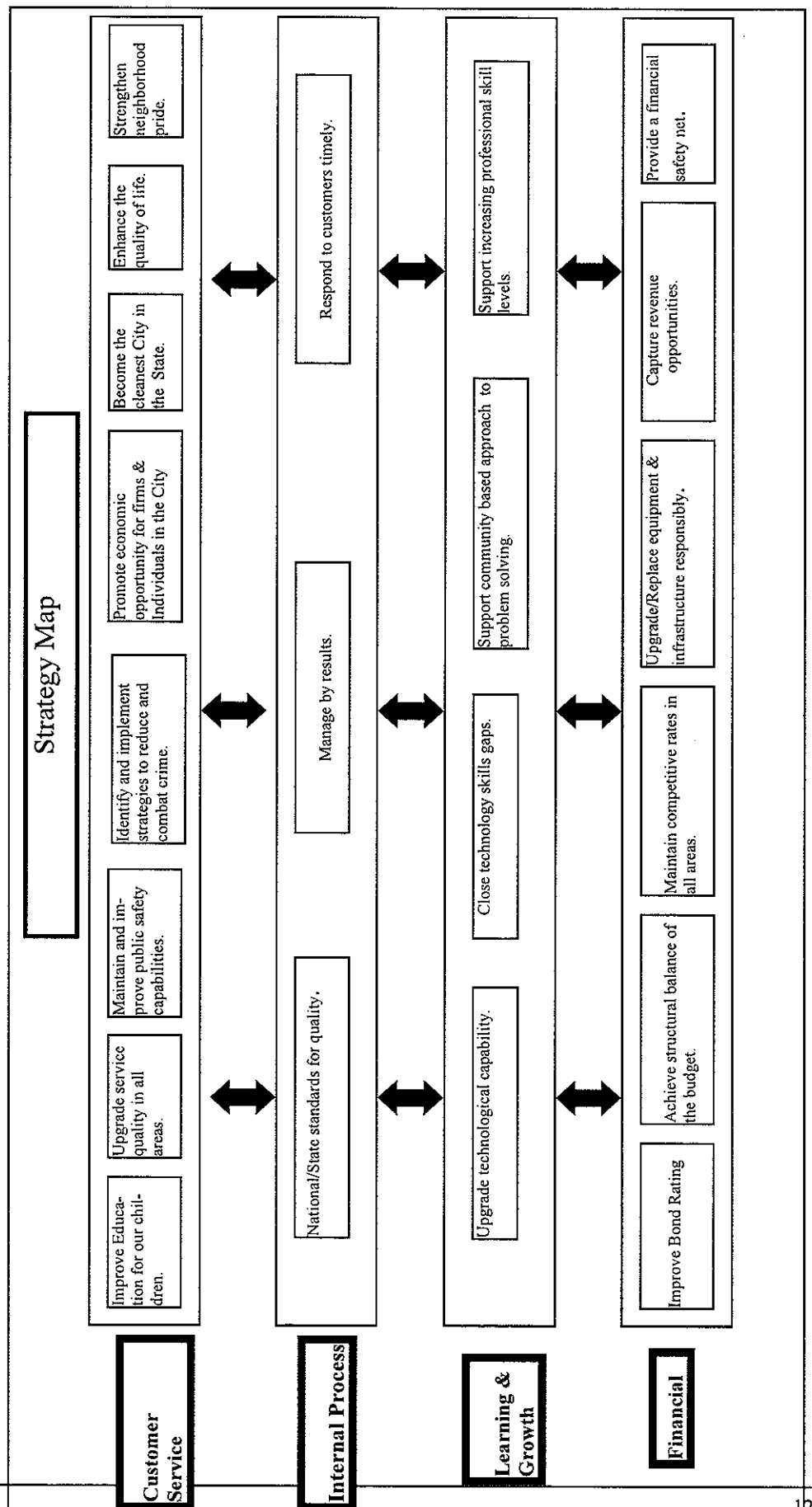
Financial Themes

The City must have a solid financial foundation in which to build upon. In addition to long standing financial policies that have proven successful, the City does have long standing financial strategic objectives and themes which help to ensure the attainment of the other strategic objectives of the City.

1. Improve Bond Rating
2. Achieve structural balance of the budget.
3. Maintain competitive rates in all area's.
4. Upgrade/replace equipment and infrastructure responsibly.
5. Capture revenue opportunities.
6. Provide a financial safety net.

Mayor's Strategic Themes – Long Term

City of Leominster



Financial Policies And Strategies

City of Leominster

Financial Policies

The City of Leominster financial policies, compiled below, set forth the basic framework for the overall fiscal management for the City. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the Mayor. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles, traditions and practices which have guided the City in the past and have helped maintain financial stability. They are reviewed annually.

Operating Budget Policies:

1. The City will strive to achieve structural balance by matching ongoing expenses with ongoing revenue sources.
2. The City will match one time revenue sources to fund one time expenditures.
3. The City will strive to properly budget for adopted service levels.
4. The City will adopt a prudent conservative methodology for both revenue and expenditure forecasting.
5. The City will strive to provide that the City will end

the year with an operating surplus of at least 5 % of revenues to provide for unexpected and capital needs for the following fiscal year.

6. The City shall only negotiate salary & wage increases with a permanent funding source available to pay for the initial and subsequent years of the settlement.
7. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
8. The primary budgetary objective for each department is to provide the highest level of service to customers without impairing the City's sound financial condition. Continual efforts will be made to improve productivity, lower costs and enhance service.

Revenue Policies:

1. The City will maintain an up to date property valuation system to ensure a fair and equitable allocation of the tax levy.
2. The City will establish all user charges and fees at a level related to full cost

(operating, debt service, indirect and capital) of providing the service.

3. The City will collect revenues aggressively, including past due bills of any type.

Cash Management/ Investment Policies:

1. The City Treasurer will deposit all funds on the same day the funds are received.
2. The City will issue quarterly tax bills to assist with cash flow.
3. Investment of City funds will emphasize preservation of principle (safety). The "safety" benchmark will be a four star rating as established by the Veribanc rating service.
4. Investment liquidity and yield shall be benchmarked against the Massachusetts Municipal Depository Trust.

Financial Policies and Strategies

City of Leominster

Financial Policies

Debt Policies:

1. The City will not issue notes to finance operating deficits.
2. The City will publish and distribute an official statement for each bond and note issue.
3. The City will issue debt for a period not to exceed the useful life of the purpose of the loan.
4. The City will issue debt that amortizes debt principle at rates greater than the Statutory Minimums.
5. The City will make use of internal borrowing capability when it is deemed appropriate to do so.
5. The City will strive to reserve for all potential insurance liabilities.
6. The City will develop an actuarial payment plan for pension and other post employment benefit obligations to address unfunded benefit obligations.

Accounting, Auditing and Financial reporting Policies:

1. The modified accrual basis of accounting is applied in all governmental, expendable trust and agency fund types.
2. An independent audit will be performed annually.
3. The City will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Government Accounting Standards Board.

Reserve Policies:

1. The City will strive to have funds available to meet a normal level of unexpected emergencies, through the Emergency Reserve account and "Free Cash" balances.
 2. The City will strive to achieve a minimum 15 % balance of the General Fund Revenue within the Stabilization Fund.
 3. The City will strive to maintain an unused levy capacity for use in emergencies, if necessary.
 4. The City will strive to fully reserve for all outstanding taxes owed to the City at year end.
- ### Capital Investment Policies:
1. The City will develop a multi-year plan for capital improvement, update it annually and make all capital improvements in accordance with the plan.
 2. The City will maintain its physical assets at a level

adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plan and equipment from current revenues when possible.

3. The City has established a Capital Investment Program Fund to be used for major projects and equipment purchases which will hold funds from multiple sources and years.

Strategies and Plans

The City should develop strategies and plans which specify the means for accomplishing the strategic outcomes wanted for Leominster. These strategies and plans are developed to ensure that City government undertakes improvements to our City in a coordinated and comprehensive manner.

Strategies should be carefully developed to accomplish the desired results without negatively affecting other City of Leominster strategic goals.

CITY OF LEOMINSTER

Statutory Budget Development Calendar for FY14

January 13

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
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February 13

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April 13

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May 13

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June 13

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July 13

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August 13

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31						

September 13

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October 13

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November 13

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30	31					

December 13

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21	22	23	24	25	26	27
28	29	30	31			

Schedule of Events

January 13

- 3 Distribute statutory budget forms
- 17 Distribute instructions for updating budget documents

February 13

- 7 Training sessions for new managers begin for all budget documents

March 13

- 1 Statutory budget documents submitted to Mayor
- 1 Completed budget package submitted to Budget Office
- 2 Budget documents compiled and reviewed by Comptroller
- 2 Mayor begins internal review of submitted documents
- 15 Mayor begins budget presentation meetings with departments

April 13

- 4 Mayor continues presentation meetings with departments
- 20 Mayor concludes departmental budget meetings
- 27 Mayor begins internal budget reviews with Comptroller

May 13

- 9 Mayor provides departments with initial budget amounts
- 16 Mayor submits statutory budget document to City Council if School Budget request is voted and the State "Cherry Sheet" amounts are finalized

- 23 City Council refers statutory budget to Finance Committee
- 26 Department budget reviews by City Council Finance Committee begin

June 13

- 6 Finance Committee reviews continue
- 20 Finance Committee meets to make a recommendation to the City Council
- 21 Public hearing for budget held
- 29 Final date for budget adoption

July 13

- 1 Budget becomes effective

July 13 thru November 13

Budget adjustments made as information arises

November 13

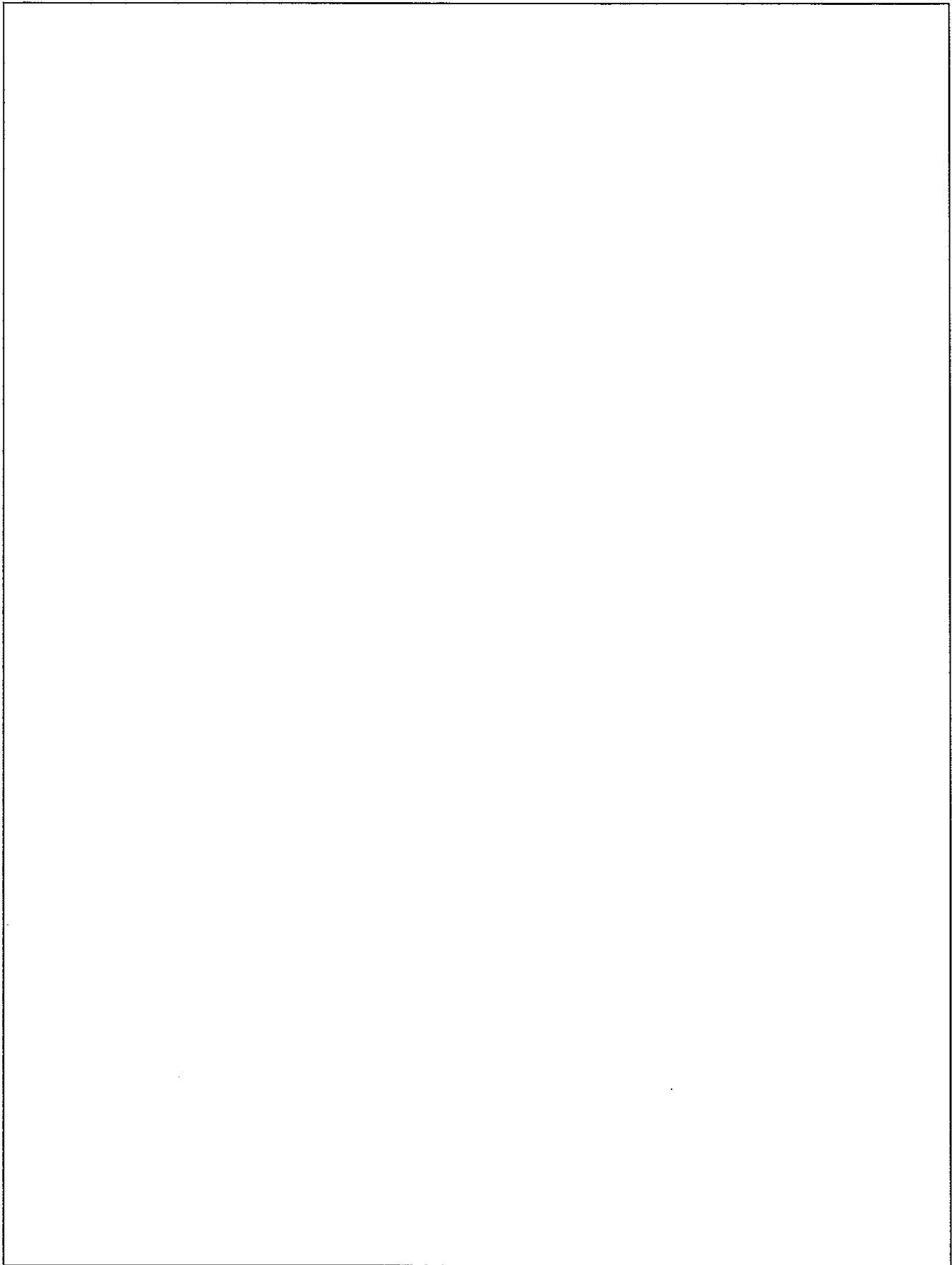
Tax Classification hearing held by City Council

December 13

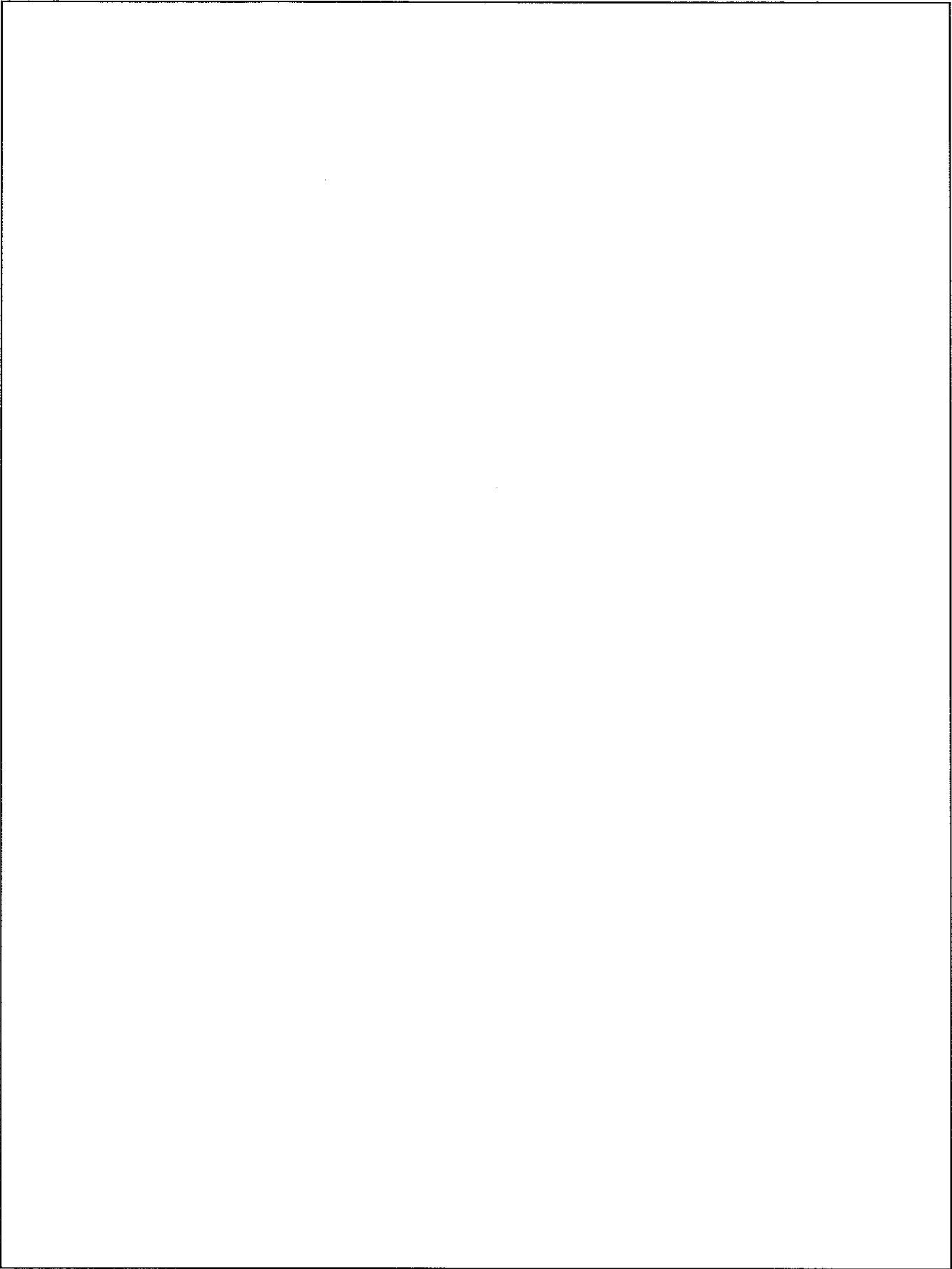
Tax rate and tax recap set by state.

January 14 thru June 14

Budget adjustments made as information arises.



Executive Budget Summary



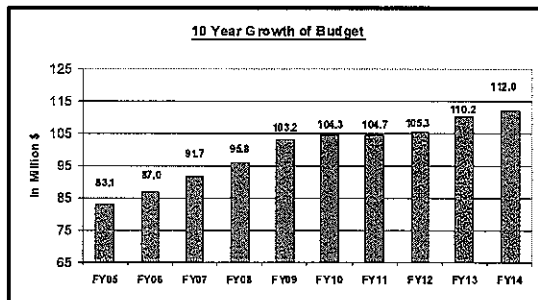
Executive Budget Financial Summary

City of Leominster

Introduction

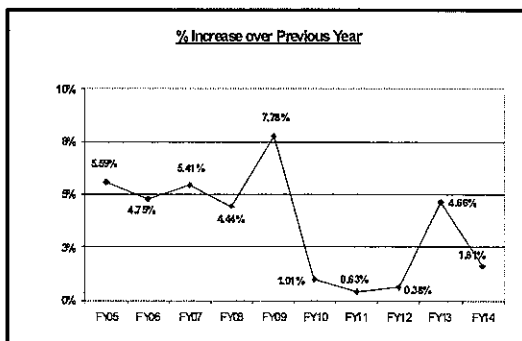
The Fiscal Year 2014 General Fund Budget total of \$112,005,407.55 represents a 1.61 % increase over the Fiscal Year 2013 Budget total of \$110,227,323.

Budget Chart 1



The 1.61% budget increase was possible because of Certified New Tax Growth (\$1,129,266) and a Proposition 2 1/2 Tax Levy Increase (\$1,510,439). The amount also includes one time revenue that totals \$345,332 while The FY13 Budget included \$1,486,000 one-time Federal/State Aid.

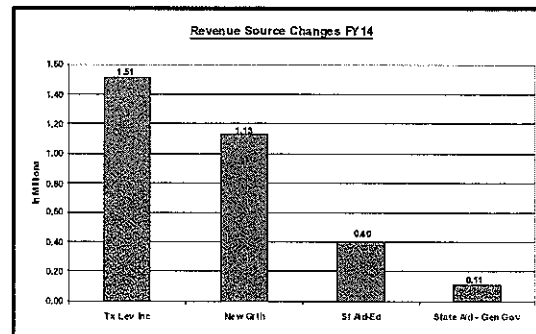
Budget Chart 2



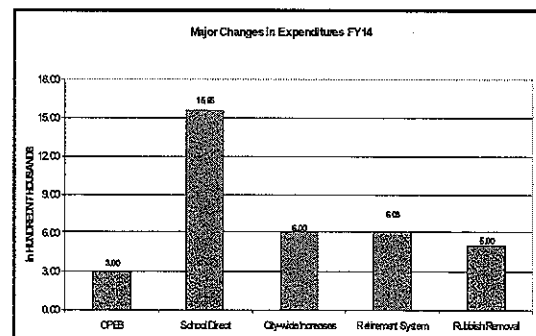
The major changes in General Government revenue sources from FY13 to FY14 include a Proposition 2 1/2 tax increase (\$1,510,439), and Certified New Tax Growth (\$1,129,266). Chapter 70 State Aid Education was in-

creased by \$396,985. State Aid-General Governmental Aid was increased by \$114,427. Local Receipts (elastic-type which contract during economic downturns) estimates were decreased by \$1,293,168 (mostly one-time aid).

Budget Chart 3



Budget Chart 4



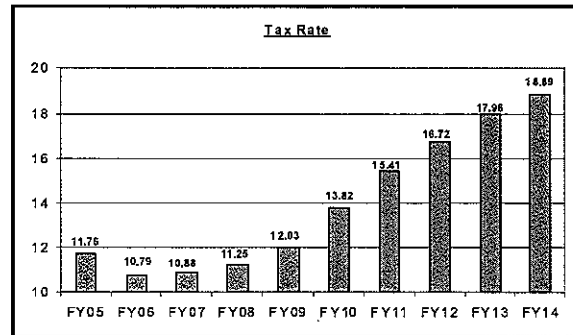
Required Net School Spending (NSS) to the School Department was increased by \$1,233,999. The local required district contribution increase of \$837,014 along with the State Aid increase of \$396,985 results in a net increase of \$1,233,999 in the Net School Spending requirement for FY14 (\$67,647,236 or 1.9 % increase over the FY13 Net School Spending requirement (NSS) of \$66,413,237.

Executive Budget

Summary continued

City of Leominster

Budget Chart 5



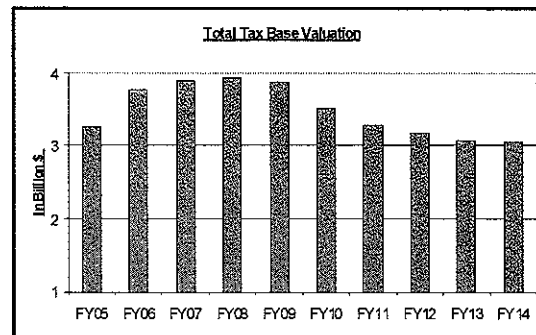
The City has negotiated settlements during FY 2014 with all unions and also the non-union group. In general, terms include a 0.00% wage increase for FY 2010 and FY 2011, a 2% wage increase for FY 2012, along with a 2% increase as of 7/1/12 for FY 2013 with a 1% increase slated for 1/1/2013, the second half of FY 2013. The settlement increases included a 3% increase slated for FY 2014.

The City was able to fund the initial bond issued for the High School Renovation Debt Service with \$1,300,150.

The City has introduced an OPEB funding line item for Active employees (Normal Costs) within the Group Health Insurance budget category to more responsibly fund the retiree health insurance benefits earned during the fiscal year. It is the City's intention to fully fund this newly recognized expense category as soon as possible. The State has already passed legislation to assist the City with reducing these costs and the Governor has submitted additional cost reduction initiatives to further reduce this tremendous burden. The City has increased its OPEB contribution to \$1,900,000 in Fiscal Year 2014.

The Total Assessed Valuation for the City declined to \$3,061,564,349 for Fiscal Year 2014. This represents 88.0 % of Fiscal Year 2005 Total Assessed Valuation of \$3,255,748,300.

Budget Chart 6



Tax Base Information

The Total Assessed Valuation of the City has again decreased. The City has utilized a Proposition 2 1/2 increase for FY14.

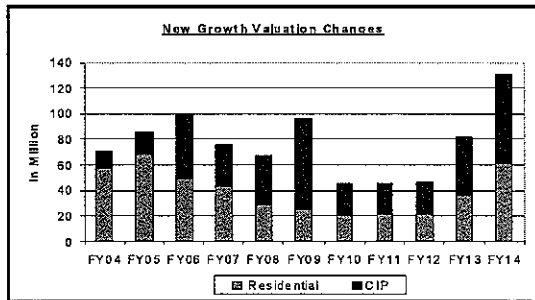
The \$203,726,839 increase in valuation during the past 10 year period includes Certified New Growth valuations of \$9,048,693 which resulted in growth in the tax levy equal to \$19,544,694 (unadjusted for future tax levy increases). This Certified New Growth accounted for 39.8% over the past 10 years of the total increase in the Tax Levy of \$19,544,694.

Executive Budget

Summary Continued

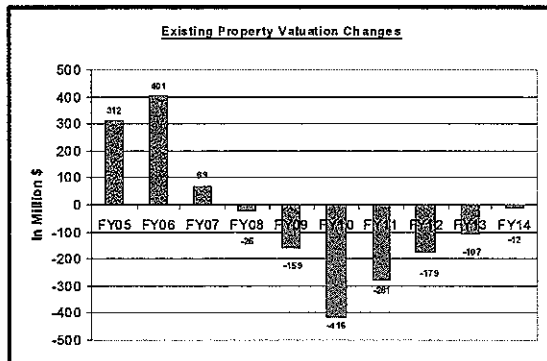
City of Leominster

Budget Chart 7



Existing property valuation net changes amounted to a decrease of \$10,981,127 in value during FY 2014. Certified New Growth valuation totaled \$48,221,900 for FY14 helped to offset the decrease of \$59,203,027 in valuation adjustments for FY14.

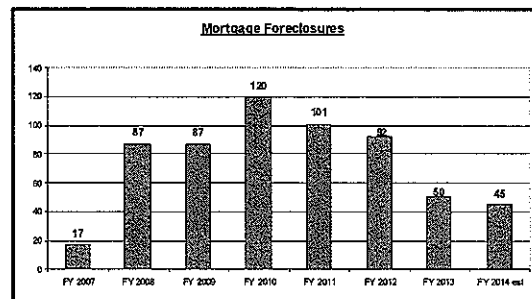
Budget Chart 8



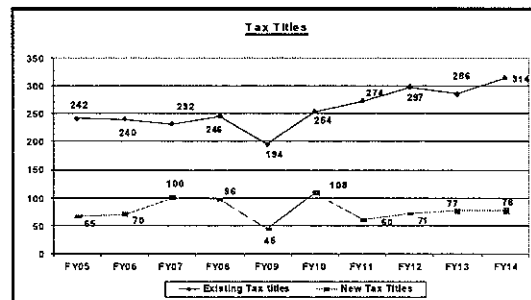
This is the sixth consecutive decrease in valuation changes of existing properties since FY03. Property values for residential properties continue to decline during calendar year 2012 sales which are reflected in FY 2013 real estate values. Foreclosures of property in Leominster began to increase significantly in August 2007. The impact upon collection rates will be closely monitored. A number of these properties had adjustable rate mortgages which were initiated on originally favorable terms, but are being adjusted to market rate terms not as favorable.

Since many of these mortgages are "underwater", they are unable to obtain favorable refinancing rates currently available.

Budget Chart 9



Budget Chart 10



The City has seen a stabilization in the number of new tax titles for FY 2014 . The number of new tax titles increased to 78 from 77in FY 2013.

Executive Budget

Summary Continued

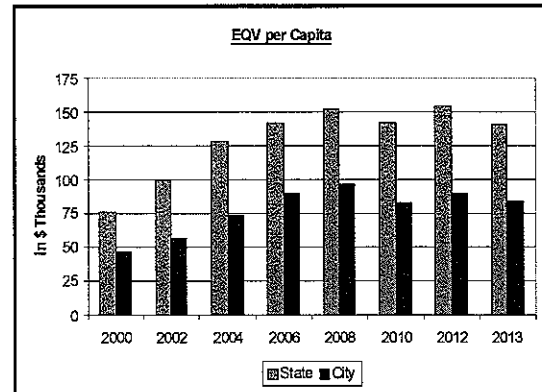
City of Leominster

Budget Chart 12

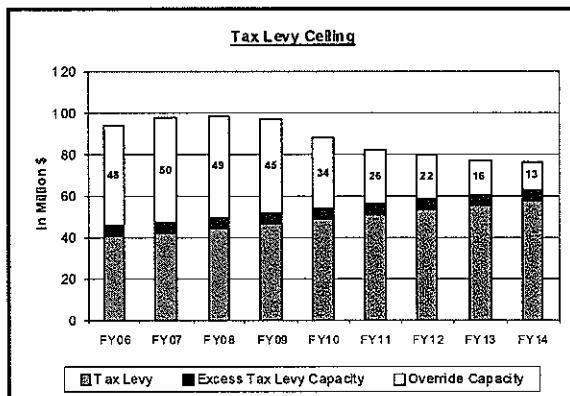
The overall Net Valuation decrease has served to lower the City of Leominster ultimate levy ceiling to \$ 76,539,109 in FY 2014. The ultimate levy ceiling is the maximum amount that the City of Leominster could raise through the tax levy in that particular year. This amount is equal to the so called, "Proposition 2 1/2 Ultimate Limit". The formula to arrive at this levy ceiling amount is:

$$\text{Total Assessed Valuation} \times 2.5\%$$

This net decrease in valuation has resulted in the City having \$13,475,563 in current override capacity in FY 2014.



Budget Chart 11



The City trails the State-Wide EQV per Capita average through FY 2014. The figures for FY 2014 indicate that the Leominster EQV per Capita of \$84,345 equates to 59.8% of the State-Wide EQV per Capita average of \$141,101. The FY14 EQV for Leominster is \$3,260,316,107.

Revenues

State Aid - General Government revenue, Lottery Aid and Hold Harmless Aid was increased by 2.33% (\$114,427) in FY 2014. All indications point to the City becoming more self reliant for revenue growth for the foreseeable future.

Budget Table 1

General Fund Revenue Sources

Fiscal Year	Tax Levy %	State Aid %	Local Receipts %
FY14	51.0%	43.7%	4.7%
FY13	50.0%	44.0%	6.0%
FY12	50.5%	44.4%	5.1%
FY11	48.4%	45.9%	5.6%
FY10	46.5%	45.1%	8.3%
FY09	46.3%	48.0%	6.1%
FY08	46.30%	47.20%	6.50%
FY07	46.30%	47.20%	6.50%
FY06	47%	47%	6%
FY05	48%	48%	8%

Executive Budget

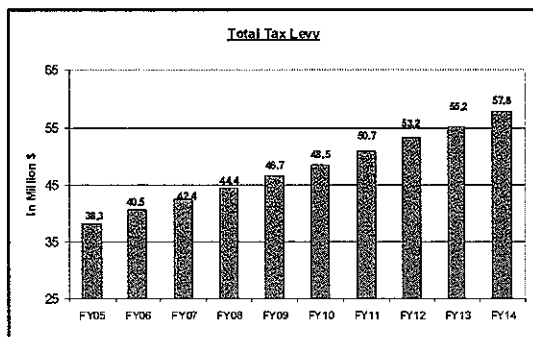
Summary Continued

City of Leominster

Property Tax Levy

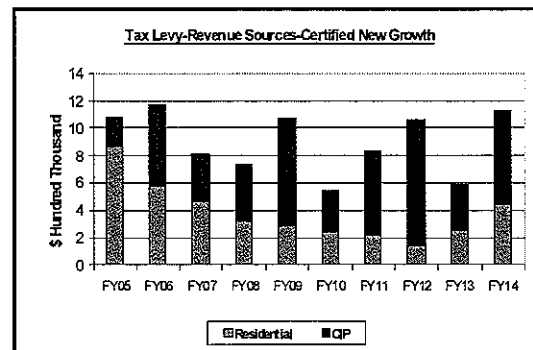
In FY 2014, the Property Tax Levy is \$57,832,952. This represents a 4.8% increase over the FY 2013 Property Tax Levy of \$55,182,917. In FY 2014 a single "Proposition 2 1/2" tax levy increase yields additional tax revenue of \$1,520,769. The amount of tax revenue raised by so called "Certified New Growth" yielded \$1,129,266 in additional tax revenue in FY 2014. Of this amount, \$680,975 was related to Commercial, Industrial & Personal Property new value, while \$448,291 was related to Residential New Growth.

Budget Chart 13



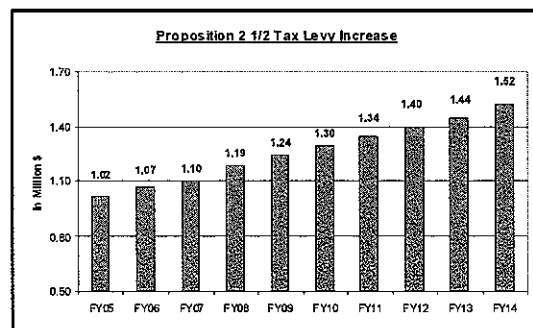
In the last 10 years, the property tax levy has grown from \$36,180,223 to \$57,832,952 for a total increase of \$21,652,729. "New Growth" has been certified for a total of \$9,047,071 during this period. This is equal to more than 41.8% of the total levy increase during this ten year time period. Of the amount, \$3,838,939 was residential new growth, while \$5,209,754 was commercial, industrial, and personal property new growth (CIP). CIP growth during FY14 was \$417,775 compared to \$448,291 in residential new growth.

Budget Chart 14



The Proposition 2 1/2 total tax increase during this 10 year period was \$12,620,773

Budget Chart 15



The underutilization of the allowed full Proposition 2 1/2 tax increases over the past several years has placed the City in the position of having \$5,230,895 in Excess Levy Capacity in FY 2014. The cumulative total of tax capacity not levied in the last 10 years totaled \$52,022,267 (see Budget Chart 28). The cumulative total of unused tax capacity since FY 1997 is \$85,917,513. The City could have raised this money through the tax levy without a Proposition 2 1/2 override vote.

Executive Budget

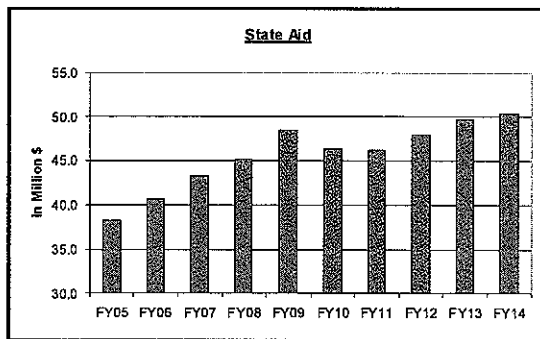
Summary Continued

City of Leominster

State Aid and Revenue Summary

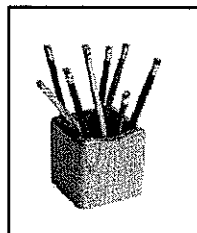
State Aid-General Government has a net increase of \$126,855 for FY14 (+2.3%). Three categories of State Aid that remain unfunded for FY 2014 are the School Transportation, Highway Fund Reimbursement, and Police Career Incentive line items.

Budget Chart 16



State Aid - Education

The State Legislature changed the Chapter 70 funding formula beginning in FY 2008. While the Governor submitted a funding formula based on previous funding methods, the Senate and House implemented a new formula for FY08. The new formula impacted Leominster in two ways. It decreased the amount of Chapter 70 Aid Leominster is to receive in FY 2008 and increased significantly the local contributions the City must make in order to meet Net School Spending requirements. The \$ 43,232,362 Chapter 70 award for FY 2014 reflects a \$ 396,985 increase over the FY 2013 award of \$42,835,377 (0.9%).



Budget Table 2

Fiscal Year	Chapt 70	School Transp	School Constr	Charter School	Total EdAid
2005	31.3	0	1.51	0.27	33.1
2006	32.7	0	1.73	0.15	34.6
2007	34	0	1.73	0.17	35.9
2008	35.6	0	1.73	0.18	37.5
2009	40.5*	0.00	1.73	0.20	43.8
2010	41.9**	0.00	1.73	0.92	44.5
2011	42.0	0.00	3.00	0.28	45.3
2012	41.5	0.00	0.00	0.22	41.7
2013	42.8	0.00	0.00	0.17	43.0
2014	43.2	0.00	0.00	0.19	43.4

In Million \$

Budget Table 2a

Fiscal Year	Chapt 70	SFSF Grant	Education Job's Grant	Total
2010	39.7	2.20	0.00	41.9
2011	39.4	0.21	2.39	42.0
2012	41.5	0.00	0.00	41.5
2013	43.0	0.00	0.00	43.0
2014	43.4	0.00	0.00	43.4

**Includes \$36,220,613 Chapter 70 Aid and \$4,256,774 in Stimulus Funding. FY2011 School Construction Reimbursement includes early payoff of Samoset School (\$2,224,205 additional payment). FY10 includes \$39,667,839 Chapter 70 Aid, \$211,625 Stimulus Funding and \$2,394,129 Education Jobs Grant.

Executive Budget

Summary Continued

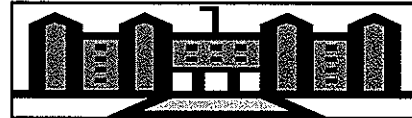
City of Leominster

In Addition to Ch. 70 Awards, the State requires the City to increase their local contribution in accordance with a Municipal Revenue Growth Factor (MGRF) formula along with a new test to see where a community stands in relation to its newly instituted "target share" requirement to be met over time. The Leominster "target share" is calculated at \$27,433,562 (40.55% of the Foundation Budget). The FY 2014 preliminary required local contribution is \$24,414,784 after the FY14 MRGF addition (\$837,014 increase over FY13) which is 4.46% below the "target share". Since the City is less than the "target share" required percent (40.55% required), the City was said to be 4.46 % below target and therefore does not have to contribute more than this as it has had to in past years. The new "aggregate wealth" model adopted in FY 2007 and implemented in FY 2008 is expected to indicate that the city is under its "target share" for a considerable time in the foreseeable future, and therefore may place additional financial requirements on the City over the normal MGRF. The formula has changed again in FY15 and the City will pay a penalty in FY15.

Budget Table 3

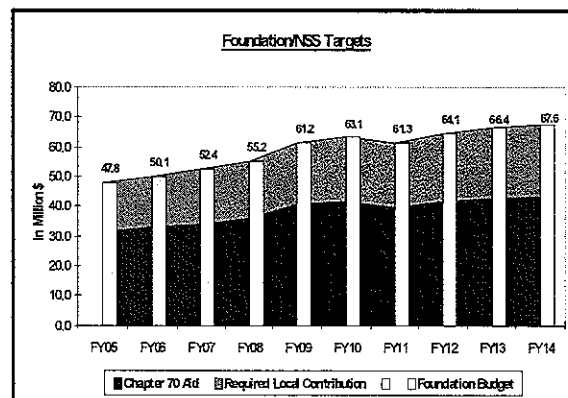
Fiscal Year	% Under Target Share	%Penalty	\$ Amount
FY09	10.26%	2.00%	392,171
FY10	10.11%	2.00%	414,446
FY11	7.58%	1.00%	211,865
FY12	6.58%	1.00%	218,708
FY13	6.43%	1.00%	226,232
FY14	4.46%	0.00%	0

The required local contribution is \$24,414,847 for FY14. This amount is \$837,014 greater than the FY13 amount.



In addition to NSS requirements, there are cost centers such as debt service, OPEB expenses for active employees, transportation and capital outlay expenses which are not included in the Required Net School Spending calculations. The City has been awarded a grant for the rehabilitation of the High School. This loan order is expected to be reimbursed by the State at around the 72% mark. The loan order approved by the City Council totaled \$42,400,000. Construction began in the spring of 2011. The City has continued increasing funding of the debt service for this project by growing the appropriation to \$1,300,150 in FY14. The City plans to complete renovation projects in FY14. The Southeast School will undergo roof and boiler replacements while Fallbrook School will have the boiler replaced. Loan orders for the projects have been approved at \$3,696,757 and \$1,217,830 respectively. The City will have to finance \$661,182 for the Southeast Project and \$306,959 for the Fallbrook Project. Transportation was funded during FY14 at \$2,665,000 (2.5% increase).

Budget Chart 17



Executive Budget

Summary Continued

City of Leominster

State Aid-General Government

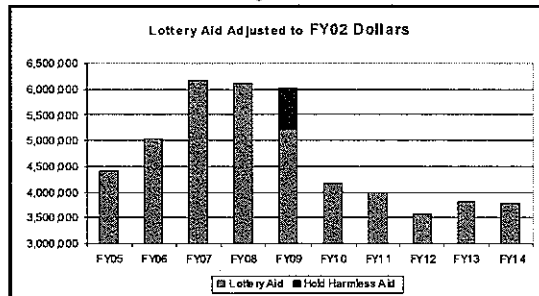
The total State Aid-General Government the City is estimated to receive in FY 2014 is \$5,569,436. This section of the "Cherry Sheet" is \$126,855 more than the amount of \$5,422,581 aid received in FY 2013.

The FY 2014 Unrestricted General Government Aid of \$4,955,255 is \$114,427 more than the award given in FY 2013. Reports out of Boston seem to indicate that Lottery sales have slowed dramatically, if not decreased, and the future of this primary local aid revenue source is questionable. The Governor had submitted a bill to allow casinos

Budget Table 4

Gen Government	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Lottery	4,779,809	5,633,456	6,988,649	7,111,354	6,167,107	5,042,529	4,840,828	4,490,816	4,840,828	4,955,255
Additional Assistance	11,693	11,693	11,693	11,693	11,693	0	0	0	0	0
Highway Fund	0	0	0	0	0	0	0	0	0	0
Police Incentive	154,288	163,770	193,305	214,978	203,977	34,078	17,003	0	0	0
Veteran's Benefits	27,428	45,792	35,829	56,447	122,064	101,564	153,830	230,824	223,630	218,478
Exemptions Vets, Blind/Survivor Spouse	51,049	55,547	50,068	111,001	112,319	180,766	228,633	241,933	240,974	255,841
Abate/ments Elderly	63,354	63,332	63,322	63,292	63,290	0	0	0	0	0
State Owned Land	39,124	49,823	93,083	103,942	111,448	100,399	132,371	137,105	137,149	139,862
Held Harmless Aid					944,247	0	0	0	0	0
Total State Aid Gen Gov	5,126,745	6,023,413	7,435,899	7,672,707	7,736,145	5,459,336	5,372,665	5,100,678	5,442,581	5,569,436

Budget Chart 18



and it has passed. It's value as a source of revenue and/or its impact on the Lottery is undetermined at this time.

Since other State Aid—General Government revenue line items are reimbursement types of aid, these revenue sources only serve to help mitigate other cost center increases.

Executive Budget

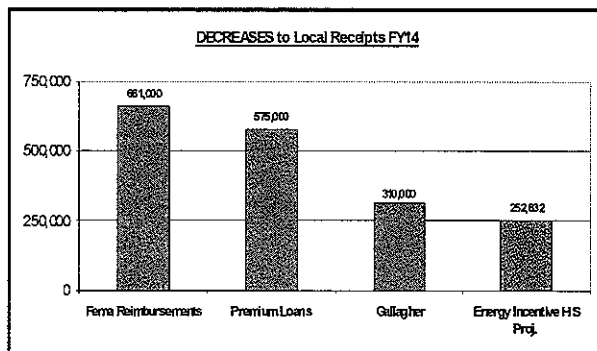
Summary Continued

City of Leominster

Local Receipts

We are projecting that local elastic type receipts will not continue their downward spiral. We are projecting level funding for all receipts. Only activity related to one-time receipts are reflected in the FY14 budget.

Budget Chart 19



Expenditures

Budget adjustments in the functional areas include the following:

General Government:

- Most expense accounts level funded.
- 3.0 % COLA's for non-union & union proposed.
- Personnel Account consolidated into Mayor's budget

- Only one election funded
- Collective Bargaining items included in Mayor's budget

Public Safety:

- Police overtime funding increased by \$26,000
- Police wages funding increased by \$44,000.
- Police expenses funding increased by \$25,000
- Fire expense funding increased by \$27,000
- Fire Overtime funding increased by \$43,000

Education:

- Chapter 70 increase of \$396,985
- Local Net School Spending appropriation increase of \$837,014.
- Preliminary Net School Spending requirements and other spending during FY 2014 can be summarized as follows:

- Net School Spending Requirement

Chapter 70	\$ 43,232,362
Net City Minimum Contribution	<u>\$ 24,414,847</u>
Sub Total:	\$ 67,647,236
School Transportation**	\$ 2,665,000
School Debt Service***	\$ 775,000
OPEB Expense	\$ 950,000

Executive Budget

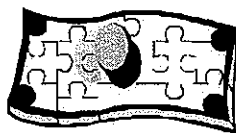
Summary Continued

City of Leominster

Budget Table 5

Functional Area	FY2014	FY2013	FY2012	FY2011	FY2010
General Government	3,444,178	3,392,933	2,882,132	2,806,748	2,726,093
Public Safety	14,068,810	14,056,342	13,642,267	13,353,880	13,344,559
Education	65,032,267	63,466,000	61,586,442	59,262,000	58,709,723
Public Works	4,636,295	5,730,427	4,957,699	4,537,300	4,376,265
Human Services	954,356	851,445	806,063	761,464	646,226
Culture and Recreation	1,855,274	1,747,958	1,703,953	1,742,957	2,416,432
Debt Service	2,760,681	3,070,299	2,466,029	5,698,088	3,197,368
Misc	14,235,971	13,511,596	12,032,415	11,875,883	14,588,017
Other Apts Raised	5,017,576	4,400,322	4,827,191	4,629,580	4,264,414
Totals	112,005,408	110,227,322	104,904,191	104,667,900	104,269,097

This budget chart illustrates the expenditure amounts by functional area in the City. The Miscellaneous category includes Group Health, Pension and Other Insurances.



Public Works:

- Public Works expenses level funded
- Snow & Ice expense level funded
- Refuse Collection expenses funding decreased by \$504,300
- Wages increased by 3.0%

Executive Budget

Summary Continued

City of Leominster

Human Services:

- Veteran's Service benefit expense funding increased by \$45,000
- Other Departments level funded.

Culture & Recreation:

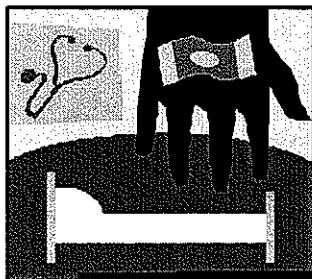
- Recreation funding increased by \$38,234
- Library Services funding increased by \$69,032

Debt Service:

- High School Project funding increased by \$850,150
- High School Project funding an additional \$252,832 due to Energy Incentive Grant received.
- Skyview 10 yr debt paid off in FY 2013 (\$780,000)

Miscellaneous (Retirement & Insurance):

- Retirement assessment funding increased by \$603,347
- OPEB funding increased \$150,000.
- Other Insurances (W/C, P/L, Unemployment & Medicare) net level funded.
- Group Insurance active employee's funding increased by \$230,000.



Debt Service

General Fund Debt Service

The City of Leominster employs a broad based and long term view when managing debt service and debt-like service payments within the General Fund.

The City had a total of \$55,779,860 in bond principle amounts outstanding as of 6/30/13 (All Funds).

The City had \$4,000,000 in bond anticipation notes outstanding as of 6/30/13 within the General Fund.

The City additionally had a \$ 37,719,969 Unfunded Pension Liability as of 1/1/2014.

The City also had \$181,090,368 in unfunded Other Post Employment Benefits (OPEB) Liability as of 1/1/2013.

The City recognized \$44,732,429 of this liability in its entity wide Financial Statements as of 6/30/13.

Thus, General Fund debt and debt-like principle amounts can be summarized as follows:

6/30/2013	General Fund	
	Debt Principle	\$14,020,000
6/30/2013	General Fund	
	B.A.N.S.	\$4,000,000
1/1/2014	Unfunded Pension Liability	\$37,719,969
6/30/2013	Unfunded OPEB	\$181,090,368
*	Liability to be Recognized	\$44,732,398
	Total:	\$236,830,337

* GASB requires the City to recognize this amount for the FY13 financial statements. It is the cumulative deficits incurred since the onset of OPEB recognition in FY09.

Executive Budget

Summary Continued

City of Leominster

The City is currently in a very strong position in the General Fund as to the relatively short principle payback period for outstanding debt. The school addition loan was paid back in FY 2009, and the Skyview Middle School loan was fully paid in FY 2013. The City utilized this tax levy capacity toward the amortization of the High School Renovation Project.

The City has begun to find funding sources to pay for its remaining estimated \$1,500,000 share of the \$42,400,000 total bonding amount of the High School Renovation Project. The City has issued/retired a total of \$40,817,593 of this amount as summarized below:

High School

• MSBA Grant received	\$25,880,734
• Debt issued	\$9,155,000
• Temporary Loan issued	\$4,231,859 *
• General Fund appropriated	\$1,550,000
Total:	\$40,817,593

* This amount is estimated to be reduced by \$1,500,000 in MSBA Aid along with \$1,231,850 of Local funds available to pay down these amounts. This leaves \$1,500,000 to be financed on a permanent basis.

Southeast Project

• MSBA Grant	\$1,659,368
• Temporary Loan issued	\$ 661,182
Total:	\$ 2,320,550

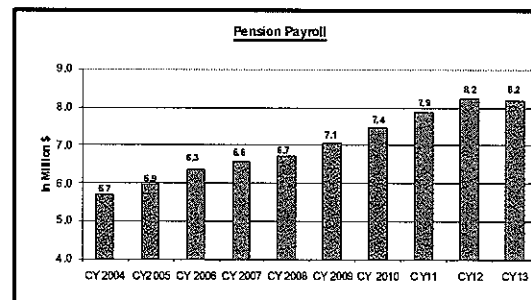
Fallbrook Project

• MSBA Grant	\$598,727
• Temporary Loan	\$306,959
Total:	\$905,686

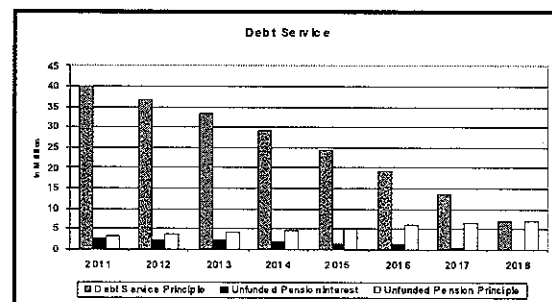
Unfunded Pension Liability

The second largest debt-like obligation for the City of Leominster is the Unfunded Pension Liability of \$37,719,969 as of 1/1/2014. (The pension payroll has increased a total of \$3,051,955 since FY 2000.)

Budget Chart 20



Budget Chart 21



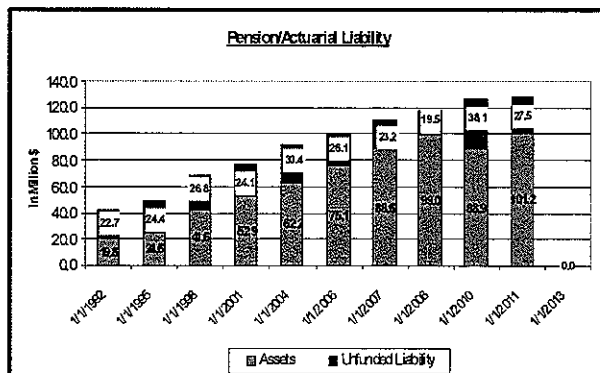
The Retirement System has reduced the time period of the funding schedule of the unfunded pension liability from the year 2028 to the year 2022. This will eventually allow for some of these funds (total estimated to be \$ 5,978,130) to be utilized toward the significant unfunded liability and service costs of Other Post Employment Benefits (OPEB) obligations that have been reported by the City of Leominster within the Fiscal Year 2013 financial statements and for future years. However, at this time the Department of Education does not allow OPEB costs for NSS eligibility. This could lower the amount available for OPEB reduction by \$2.5 million.

Executive Budget

Summary Continued

City of Leominster

Budget Chart 22

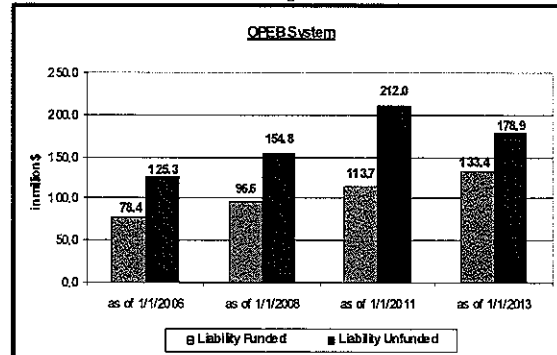


Unfunded Other Post Employment Benefit Liability

The City has completed its third actuarial study examining the area of Other Post Employment Benefit Liability (OPEB). For the City of Leominster, this encompasses Retiree health, dental and life insurance. The current system pays for these benefits on a "pay as you go" methodology. The actuarial study estimates an annual required contribution of \$16,735,145 in FY 2014 if not properly funded. This compares to an estimated FY 2014 appropriations of \$8,071,814 for the "pay as you go" method imbedded in the FY14 budget. A big new cost factor is the required set aside amount in the current fiscal year (FY14 cost estimate is \$8.4 million) for the retiree benefits for current active employees (actuarial term: normal cost).

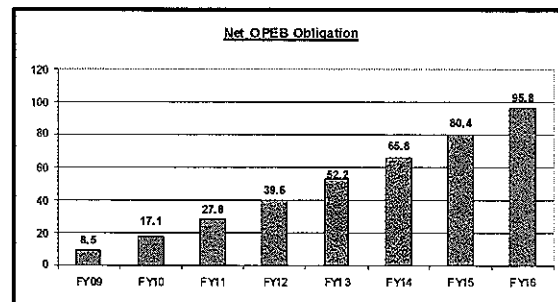
The newest actuarial report completed for the new OPEB GASB 45 requirement indicates an initial unfunded liability of \$ 133,377,083 on 1/1/2013 if properly funded. This would allow the actuary to utilize a 6.25% discount rate for the investment rate of return. For as long as the City does not properly fund this new requirement, the discount rate is only 4.30%, which inflates the OPEB unfunded liability as for 1/1/2013 to \$181,090,368.

Budget Chart 23



The City had completed an OPEB actuarial valuation for the FY 2009 implementation date. The City has negotiated with all unions to change the Employer/Employee health insurance premium for the Network Blue HMO product payment method from an 80/20 arrangement to a 75/25 payment plan. The City also implemented the same 75/25 Network Blue HMO arrangement for retiree's. Pre-Medicare and non-Medicare retiree's were impacted by this policy as of 7/1/07. The city did successfully negotiate a new plan design for all City and School employees during FY 2012 based upon the recent State's GIC products. This was implemented on 7/1/12.

Budget Chart 24



If the City does not fund OPEB expenses beyond the estimate of "pay as you go" amounts currently in the budget, the chart above shows how the unfunded net OPEB obligation will grow from \$8.3 million in FY09 to \$95.8 million in FY16.

Executive Budget

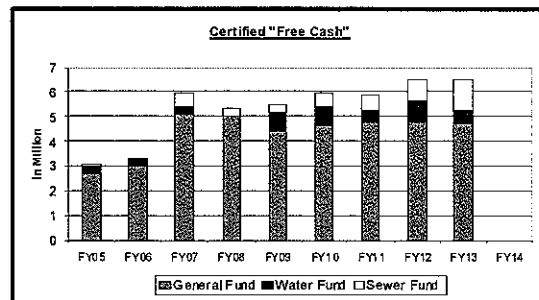
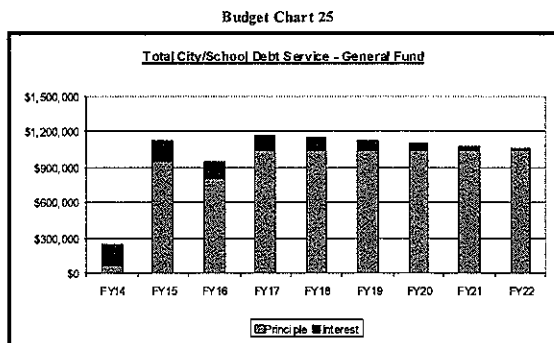
Summary Continued

City of Leominster

The chart below illustrates total debt service over time for currently outstanding principle and interest payments for the General Fund. The City called FY12, FY13, & FY14 principle amounts owed on the Samoset Middle School Project and completely paid all outstanding debt. The State agreed to prepay its' share (at a slight discount) to allow the City to accomplish this.

was closed out to the General Fund in the amount of \$1,110,237. The remaining \$ 6,288,050 represents 4.78% of the total amount to be raised during FY 2014 of \$131,520,776. The City strives to achieve a minimum of 5% of the total amount to be raised of the next fiscal year for a "Free Cash" certified amount.

Budget Chart 26



Reserves

Fiscal Reserves

The City of Leominster has established reserve policies which will assist the City during all phases of the business cycle. Adherence and compliance to the existing targets and even updated targets requires significant discipline and political will to maintain the course during difficult economic times. The long term benefits of successful execution of the adopted reserve policies far outweigh any temporary cost of foregoing adherence to the well thought-out and reasoned fiscal reserve policies.

Free Cash

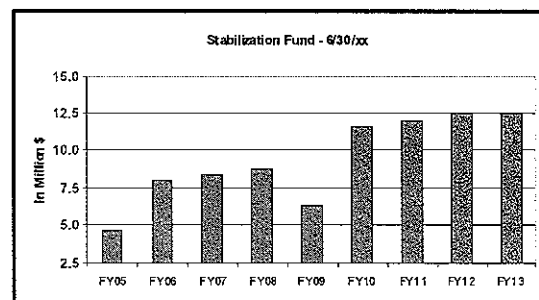
The State Certifies a portion of the City's surplus revenues as legally available for spending. The General Fund Fiscal Year 2014 certified "Free Cash" amount certified by the State was \$ 8,348,792. Imbedded within this amount was a Water Surplus closed out to the General Fund in the amount of \$ 950,505. Additionally the Sewer fund surplus

Stabilization Fund

The City has wisely funded a Stabilization Fund to protect against the adverse ramifications associated with revenue deficits of prior years. The 6/30/13 balance of \$12,547,064 represents 10.08 % of the total projected Fiscal Year 2013 (\$124,506,222) General Fund revenues.

The City has a fiscal goal to maintain its Stabilization Fund balance to 15 % of General Fund revenues. The city has transferred an additional \$1,400,000 into the Stabilization Fund during FY 2012 to reach this long standing goal.

Budget Chart 27



Executive Budget

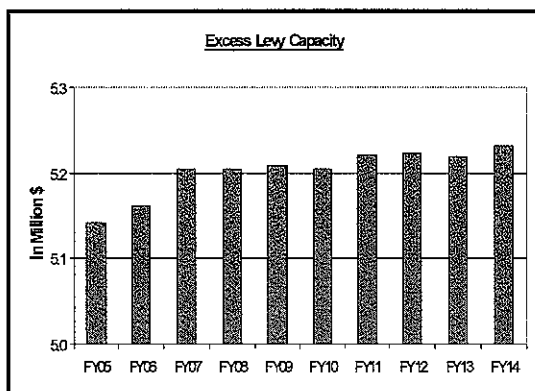
Summary Continued

City of Leominster

Excess Levy Capacity

Excess Levy Capacity is the amount of a tax increase the City could raise through the tax levy in addition to the current year's Proposition 2 1/2 % increase before the need for an override. The cumulative excess levy capacity not levied on taxpayers during the past 10 years was \$5,020,954. The amount of Excess Levy Capacity for FY 2014 was \$5,230,895.

Budget Chart 28



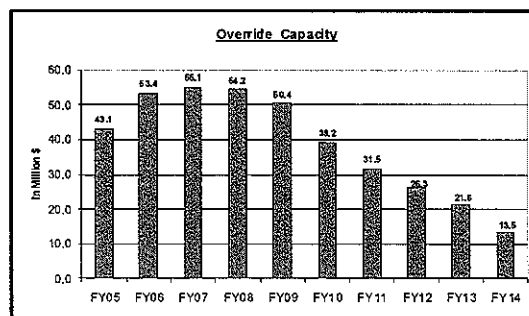
Override Capacity

The ultimate tax levy ceiling under Proposition 2 1/2, is equal to 2 1/2 % of the total assessed valuation of the City of Leominster which is calculated annually.

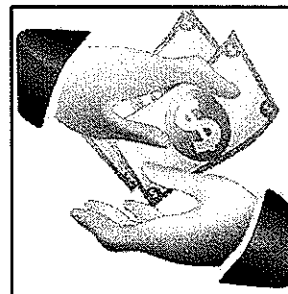
The total assessed valuation for the City of Leominster was \$3,061,564,349 for FY 2014 which translates to a \$76,539,109 ultimate tax levy ceiling. The FY 2014 Levy Limit of \$ 63,063,845 was calculated by taking the FY 2013 tax levy limit of \$60,417,560 and adding the FY 2014 prior year amended New Growth of \$263,200 along with the allowed Proposition 2 1/2 increase of \$1,517,019 and the FY 2014 New Growth of \$1,129,266. The FY 2014 tax levy of \$ 57,832,951, along with excess tax levy capacity of \$5,230,893 equaled this FY 2014 Levy Limit of \$63,063,845. The difference between the FY 2014 ultimate tax levy ceiling of \$76,539,109 and the

FY 2013 tax levy limit of \$63,063,875 is equal to the FY 2014 tax override capacity of \$13,475,264. This override capacity also serves as a buffer of insulation against the City having to reduce the current year budget because of ultimate tax levy ceiling concerns (e.g. \$25.00 tax rate ; \$18.89 FY14 tax rate). The following chart shows the override capacity amounts for the past 10 years. Override Capacity has reduced significantly due to total valuation reductions. The \$13,475,264 override capacity represents 17.61% of the \$76,539,109 ultimate Tax Levy Ceiling amount. This also indicates that if property values were to decrease by 17.61%, then the \$25.00 per thousand dollars of value proposition 2 1/2 tax rate would be reached.

Budget Chart 29



This override capacity means that the voters of the City of Leominster could authorize permanent overrides, debt exclusions, or capital exclusions totaling \$13,475,264 for Fiscal Year 2014.



Executive Budget

Summary Continued

City of Leominster

Other Reserve Funds

Emergency Reserve Account This account is part of the General Fund Budget. The Fiscal Year 2014 Budget included \$100,000 for this purpose. This account is used for unexpected costs that arise during the fiscal year. The City does also use this account for unforeseen needs prior to certification of "Free Cash".

Highway State Aid Reserved Account The State Chapter 90 Program funds expenditures related to approved highway projects. Appropriation requests are made by the Highway Department once the projects are approved and the money is available to be drawn on the State Letter of Credit Authorization. The FY 2014 Letter of Credit Authorization is \$1,088,720. The State allotted and additional \$162,265 in "Pot Hole" money during FY14.

Gallagher Building Revolving Fund The Gallagher Building collects rents which is deposited into the account for operating and maintenance of the building. A certain amount is also provided to help defray the principle and interest payments related to the loan taken out by the City to pay for capital improvements to the Gallagher Building. The rents collected during FY12 paid off this debt service. The State contemplated consolidating courts resulting in the closure of the Leominster Court but ultimately fully funded it.

Parking Meter Receipts The City collects garage and meter fees for deposit into this fund. The proceeds are used for the expenses of the parking areas, the enforcement of parking regulations and for the collection process.

Wetland Fees Reserved The Conservation Commission related fees collected are required to be placed into this fund. This fund has helped to pay for an administrator and administrative expenses related to the Conservation Commission.

Cemetery Perpetual Care Income The purchase of a cemetery lot includes a fee for perpetual care of the lot. This fee is deposited into the Perpetual Care Trust Fund. Proceeds of this account are available to be used for cemetery operating purposes.

Cemetery Sale of Lots Income The purchase price of a cemetery lot is deposited into the Cemetery Sale of Lots Trust Fund Principle Account. The investment income generated is available to be used for capital outlay purchases for cemetery related purposes.

General Fund Capital Investment Fund The City of Leominster had special legislation passed to establish this fund for capital outlay purposes that would accumulate appropriations for multiple fiscal years in order to purchase a capital item. For instance, if a Fire Department engine was projected to cost \$400,000, the City could place \$100,000 per year into this fund for four years. The City has not recently utilized this fund but it is a good vehicle for capital outlay planning purposes.

The special legislation also allowed for the establishment of the same type of funds for both the Water and Waste Water Departments.

Other Post Employment Benefits (OPEB) The City has begun to accumulate funds for OPEB related costs. The State has created the irrevocable trust needed to place funds for investment purposes. The City has accepted this legislation and deposited funds in the Trust during FY 2012. The City is making an application to invest these and future OPEB funds with a State investment vehicle to utilize a more favorable discount when calculating future costs. The City has decided to appropriate additional funds in the FY 2014 budget request in the amount of \$1,900,000. The 6/30/14 was in excess of \$7.1 million dollars. The City anticipates an investment of \$10.0 million dollars in the State PRIT Fund with OPEB Trust Fund proceeds during FY 2015.

Executive Budget

Summary Continued

City of Westminster

Weights & Measures

The Weights & Measures Department has recently become authorized to levy fines for violations. The payments collected from these fines are required to be deposited into this fund. The proceeds are required to be utilized for Weights & Measures Department purposes.

Sale of Real Estate Fund

The proceeds of City owned property are required to be deposited into this fund. The use of these funds are restricted by statute.

Library State Aid Reserved

The proceeds are legally restricted for library related expenses. The City qualifies for this aid by meeting expenditure and operating hours requirements established by the State Board of Library Commissioners.

Budget Table 7 Other Reserve Funds

Account	FY 13 Beginning Balance	FY 13 In flows	FY 13 Out flows	FY 13 End Balance	FY 14 Beginning Balance
Emergency Reserve	100,000	0	100,000	0	100,000
Chapter 90	(39,603)	861,272	872,256	(50,587)	(50,587)
Gallagher Revolving	474,749	0	109,226	365,523	365,523
Parking Meter	30,838	26,567	30,000	27,405	27,405
Wetland Fees Reserved	46,756	6,628	2,910	50,474	50,474
Cemetery Perpetual Care	1,185,255	32,790	69,231	1,148,814	1,148,814
Cemetery Sale of Lots	773,884	40,720	0	814,604	814,604
General Fund Capital	158,192	0	0	158,192	158,192
Weights & Measures	9,538	13,050	1,741	20,847	20,847
Sale of Real Estate	2,842	0	0	2,842	2,842
Library State Aid Reserved	76,227	44,536	20,000	100,763	100,763
GAAP Unassigned Fund /General	8,266,758	3,044,179	0	11,310,937	11,310,937
Statutory Certified "Free Cash"	6,467,484		5,493,119	974,365	8,348,792
Disability Parking Tickets	0	2,262	0	2,262	2,262
Stabilization Fund	12,514,408	32,656	0	12,547,064	12,547,064

Executive Budget

Summary Continued

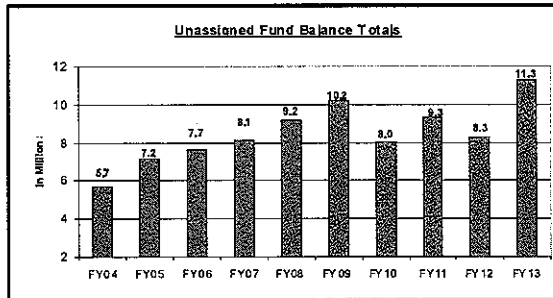
City of Leominster

General Fund

Unassigned Fund Balance

The increase or decrease to the Unassigned Fund balance is the result of the difference between the operating revenues and expenditures in a given year. It gives insight as to the General Fund ability to (1) balance its' budget on a current basis, (2) maintain reserves for operating emergencies, (3) have sufficient liquidity to pay its' bills on time, (4) have funds to make operating capital outlay expenditures not provided for in the operating budget.

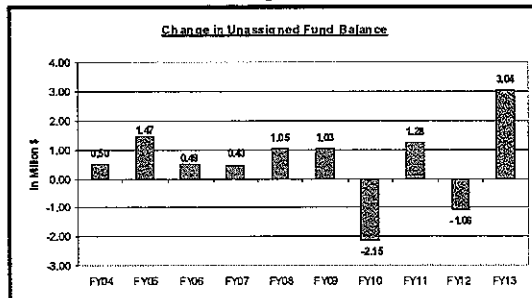
Budget Chart 30



(* The City transferred \$3,000,000 from the General Fund [Overlay Surplus] to the Stabilization Fund during FY10, leaving a net balance of \$7,194,630. Thus the FY2010 balance is actually an increase over the previous year.) The City transferred \$1,400,000 to the Stabilization Fund in FY12.

The changes to the Unassigned Fund Balance totals can be seen as follows:

Budget Chart 31



The table to the right summarizes how the Free Cash fund balance has been utilized during the past 5 year period.

Budget Chart 32

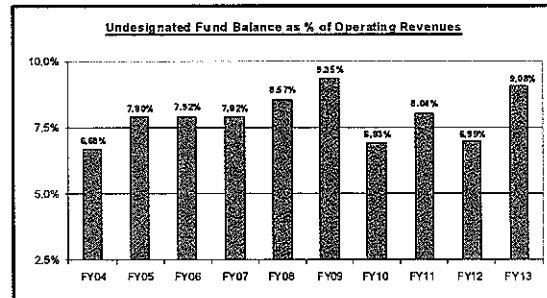


Table 8 Free Cash (in Thousand \$)

	FY14	FY13	FY12	FY11	FY10
Certified Free Cash	8,349	6,467	6,527	5,907	5,953
Water Capital Outlay/Exp	951	513	888	494	757
Sewer Capital Outlay/Exp	1,110	1,217	871	655	550
General Fund Capital	2,989	1,873	2,330	1,647	1,999
GF Operating Expense	356	482	615	448	541
Snow/ice Expenses	500	435	0	66	440
Debt Service/Exp (ie temp interest)	130	150	130	130	130
School Transp/Exp	986	465	500	623	617
Transfer to Stabilization	0	0	0	107	0
	400				
PSO Outline		400	400	395	489
Total Appropriations	7,352	5,535	5,734	5,335	5,123
Free Cash Closed out	997	932	793	572	830

Executive Budget

Summary Continued

City of Leominster

Budget Table 9

CITY OF LEOMINSTER Massachusetts GENERAL FUND					
Balance Sheet					
	2013	2012	June 30 2011	2010	2009
ASSETS					
Cash and Cash Investments	\$29,096,270	\$27,204,812	\$25,825,818	\$14,870,210	\$16,010,860
Investments	1,698,126	697,362	597,172		1,359,553
Receivables:					
Property Taxes	3,817,036	3,758,168	3,336,412	3,017,431	2,980,267
Tax Liens and Foreclosures					
Excises	1,572,224	1,161,667	1,323,046	1,207,915	1,082,170
Other				178,345	
Intergovernmental	2,227,228	1,706,458		1,473,482	1,404,689
Departmental, net			1,366,930		1,166,075
Total Assets	\$38,410,884	\$34,528,467	\$32,449,378	\$20,747,383	\$24,003,614
Liabilities and Fund Equity					
Liabilities:					
Warrants Payable	\$2,028,500	\$864,741	\$715,496	\$1,508,834	\$1,421,983
Accounts Payable			415,903		780,925
Deferred Revenue	7,314,274	6,375,435	5,702,613	5,271,825	6,359,837
Accrued Payroll and Withholding	745,903	646,794		548,261	945,666
Accrued Interest					
Other Liabilities	128,235	138,677	118,225	85,166	85,366
Total Liabilities	\$10,216,912	\$8,025,647	\$6,952,237	\$7,414,086	\$9,593,777
Fund Balances:					
Fund Balances:*					
Non-Spendable	1,869	1,869	1,869		
Restricted	0	0	0		
Unassigned (Stabilization Fund)	12,547,064	12,514,408	11,092,716		
Assigned (Encumbrances)	4,334,102	5,719,785	5,071,893	\$5,285,898	\$4,215,207
Unassigned - Other	11,310,937	8,266,758	9,330,663	8,047,399	10,194,630
Total Fund Balance	\$28,193,972	\$26,502,820	\$25,497,141	\$13,333,297	\$14,409,837
Total Liabilities and Fund Balance	\$38,410,884	\$34,528,467	\$32,449,378	\$20,747,383	\$24,003,614

* New breakout of Fund Balance categories effective FY11

The history of the General Fund Balance sheet shows how the various Asset Liability and Fund Balance have changed for the past 5 year period. The General Fund income and expenditure 5 year history appears in Budget Table 10.

FY 2013 Estimates: Management estimates that while the City has positioned itself better than most for FY 2013, the economy is experiencing a significant slowdown which will reflect itself in certain elastic revenue source

contractions such as tax payments, building permits issued, motor vehicle excise and investment income. Net operation results are not expected to be very strong in the General Fund as past years have experienced. Operational results for FY 2012 are expected to result in a reduction in the Unassigned Fund Balance in the General Fund due to the transfer of \$1,400,000 from Overlay Surplus to the Stabilization Fund.

Executive Budget

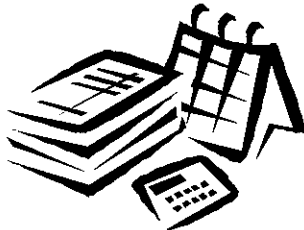
Summary Continued

City of Leominster

Budget Table 10

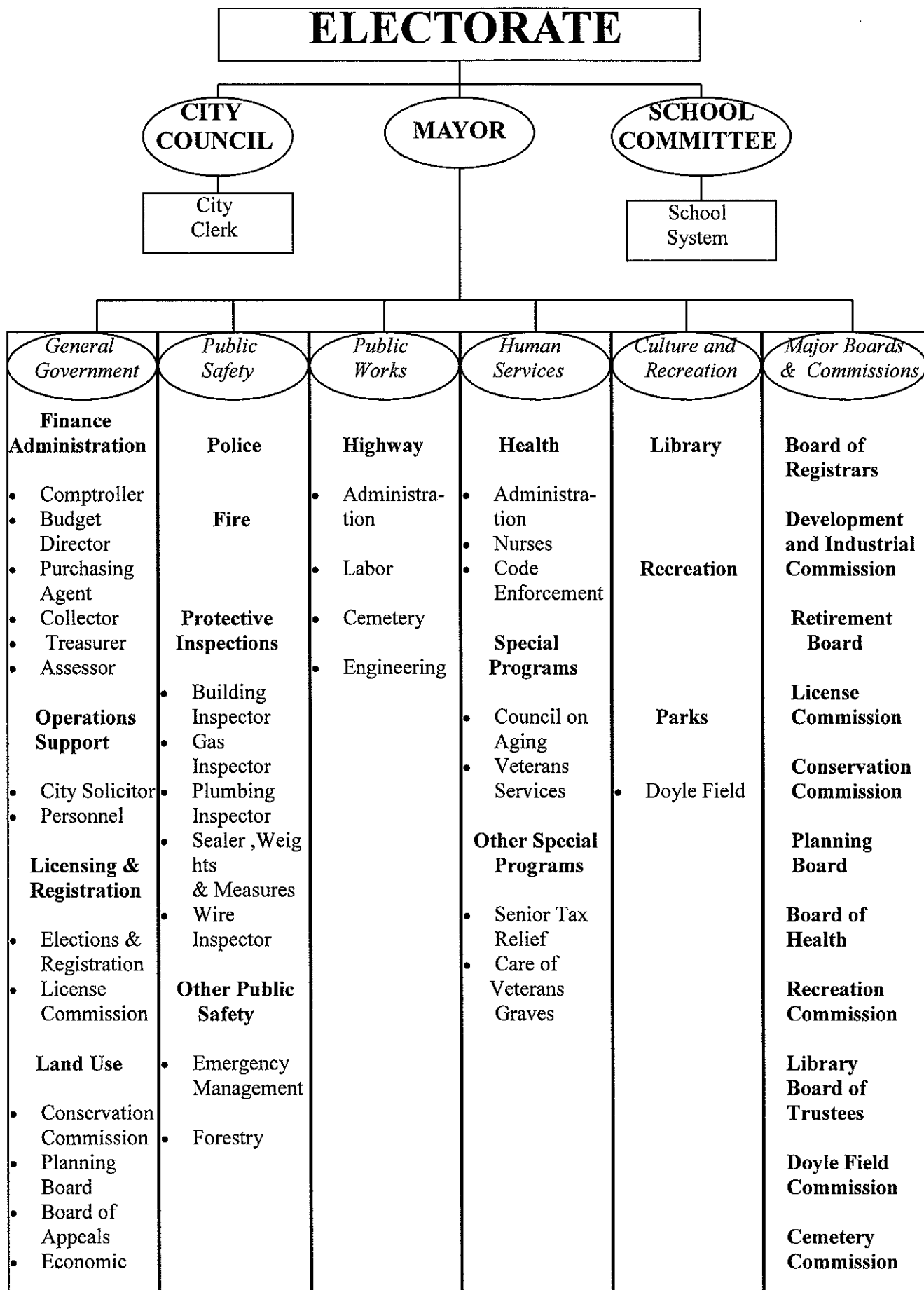
CITY OF LEOMINSTER Massachusetts Combined Statement of Revenues, Expenditures and Changes in Fund Balances General Fund					
	2013 (2)	2012 (2)	2011 (2)	2010 (2)	2009 (2)
Revenues:					
Property Taxes	\$55,153,430	\$52,278,108	\$49,440,711	\$48,042,427	\$46,115,264
Excises	4,074,636	3,814,892	3,735,878	3,828,200	4,303,885
Charges for Services	1,815,489	1,315,692	1,686,697	1,456,757	1,461,529
Interest, Penalties and Other Taxes	384,826	310,573	345,507	302,132	276,951
Licenses and Permits	965,091	893,953	875,409	867,088	719,754
Fines and Forfeitures	244,940	240,373	226,105	196,694	199,583
Intergovernmental	59,915,524	57,201,269	58,102,093	57,789,305	54,748,016
Interest Earnings	243,029	244,640	193,476	177,789	404,125
Miscellaneous	1,709,257	2,039,535	1,401,295	3,469,045	847,796
Total Revenue	\$124,506,222	\$118,339,035	\$116,007,172	\$116,129,437	\$109,076,903
Expenditures:					
General Government	\$3,434,553	\$3,174,860	\$3,068,520	\$4,549,461	\$4,225,714
Public Safety	15,999,582	14,245,990	14,296,193	13,652,020	14,371,651
Education	75,751,458	72,427,964	70,366,804	70,197,630	65,496,182
Public Works	7,049,663	8,149,369	6,118,498	6,057,842	9,184,748
Human Services	903,042	828,320	846,500	760,133	779,153
Culture and Recreation	1,833,231	1,795,163	2,615,084	1,968,500	1,984,113
Employee Benefits	13,742,710	12,509,624	11,360,124	10,535,853	10,472,064
Debt Service	2,150,636	2,065,446	4,841,890	3,185,196	4,635,026
Intergovernmental	3,357,033	3,138,604	2,705,505	2,756,263	2,500,380
Total Expenditures	\$124,221,908	\$118,335,340	\$116,219,118	\$113,662,898	\$113,649,031
Excess of Revenues over (under) Expenditures	284,314	3,695	(211,946)	2,466,539	(4,572,128)
Other Financing Sources (Uses):					
Operating Transfers in	3,431,365	3,120,425	3,843,358	3,768,559	6,367,020
Operating Transfers out	(2,024,527)	(2,118,441)	(3,018,075)	(7,311,628)	(1,439,160)
Total Other Financing Sources (Uses)	1,406,838	1,001,984	825,283	(3,543,069)	4,927,860
Change in Fund Balance	1,691,152	1,005,679	613,337	(1,076,530)	355,732
Fund Equity, Beginning*	26,502,820	25,497,141	24,883,804	14,409,837	14,054,105
Fund Equity, Ending	\$28,193,972	\$26,502,820	\$25,497,141	\$13,333,307	\$14,409,837

*Now includes Stabilization Fund



Both the Water and Sewer funds surplus are expected to be positive and are closed to the General Fund at year end. Water & Sewer rates have been increased in anticipation of debt service and operating expense increases and will show a temporary surplus that can be used for capital outlay investments or debt services payments, including OPEB, in the short term.

ORGANIZATIONAL INFORMATION



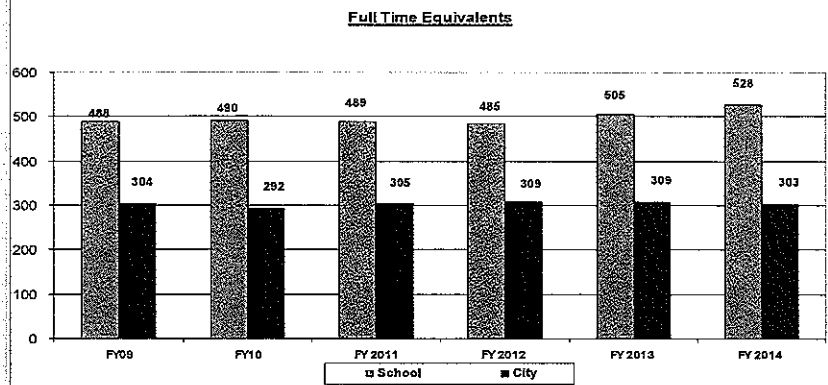
Full-Time Employees

All Funds

Formula:

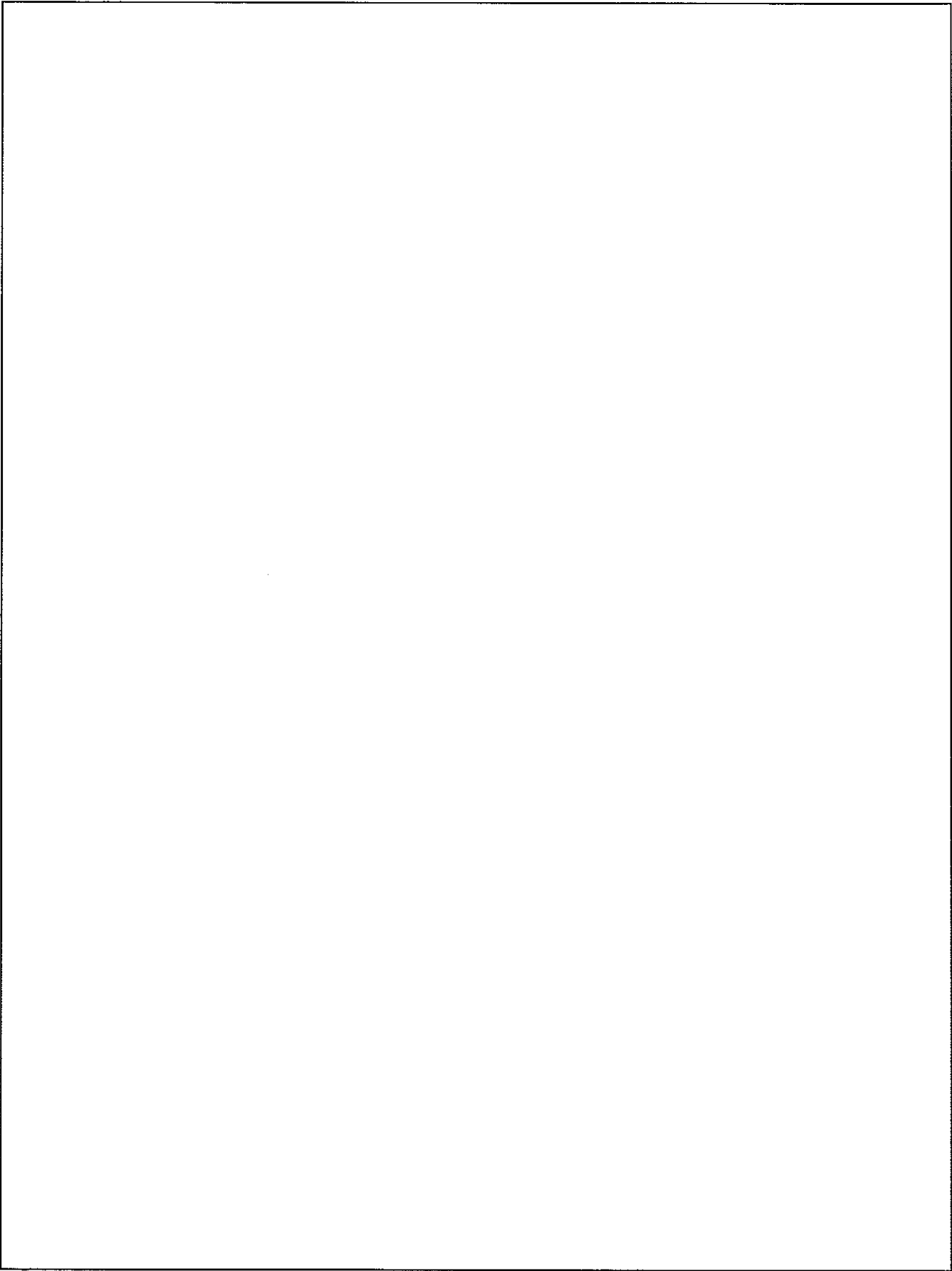
of Full-Time Equivalents

* School Department is now reporting special needs and bilingual education personnel. This was not the case in the past.



		FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
School Department:	Contract Expiration	830	815	779	788.5	830.0	848.0
Teachers	6/30/15	488	490	489	485	505	528
Custodians (Two Unions)	Sr: 6/30/15 Jr: 6/30/15	42	35	35	36	36	36
Nurses are now in teachers contract	6/30/15	11	11	11	11	11	0
Secretaries	6/30/15	38	33	36	33	33	35
School Administrators	6/30/15	21	33	18	19	34	40
Teachers Aides	6/30/15	150	155	129	135	171	136
Tutors	6/30/15	38	28	30	32	40	52
Cafeteria Workers	Chatwells - non union	0	0	0	0		0
School Non-Union Professionals		42	30	31	39		21
City Departments:		304	292	305.0	309.0	309.0	303.0
Fire	6/30/15	79	78	78	78	78	78
Police Superior Officers	6/30/15	12	13	15	14	14	14
Police Patrolmen	6/30/15	56	55	56	59	59	59
Police Dispatchers	6/30/15	12	12	10	11	11	11
Department of Public Works	6/30/15	41	41	40	41	41	38
City Hall Union				16	17	17	17
City Non-Union: City-Police-Fire-Public Works		104.0	93.0	90.0	89.0	89.0	86.0
Total Number of Full-time Equivalent Employee's		1,134.0	1,107.0	1,084.0	1,097.5	1,139.0	1,151.0
Total Represented by Unions (includes P.T.)		967	951	945	951	1,016	1,004
Non-Union Employee's by Department		FY09	FY10	FY 2011	FY 2012	FY 2013	FY 2014
Mayor's		4	3	4	4	4	4
Comptroller		4	4	4	4	4	4
Budget Director		0.5	0.5	0.5	0.5	0.5	0.5
Purchasing Agent		2	2	2	2	2	2
Assessor		5	4	3	3	3	3
Treasurer		3	3	3	3	3	3
Collector		3	3	3	3	3	2
Personnel		1	1	1	1	1	1
City Clerk		3.5	3.5	2.5	2.5	2.5	3.5
Election & Registration		1	1	1	1	1	1
Group Insurance		0.5	0.0	0.5	0.5	0.5	0.5
Planning Board		2.5	2.0	2.0	2.0	2.0	2.0
Municipal Buildings		2	2	2	2	2	2
Police		6	6	6	5	5	5
Fire		3.0	3.0	3.0	3.0	3.0	3.0
Building Inspector		4.5	4.0	3.5	3.5	3.5	3.5
Emergency management		2	2	2	2	2	2
Forestry department		1	1	1	1	1	1
Retirement		1.5	1.0	1.5	1.5	1.5	1.0
Public Works - Administration		6	6	6	6	6	6
Highway		4	4	4	4	4	4
Health		5	5	2	2	2	2
Council on Aging		2	2	2.5	2.5	2.5	2.0
Veteran Services		2	2	2	2	2	2
Library		16	16	16	16	16	16
Recreation		3	3	3	3	3	3
Water		4	4	4	4	4	4
Sewer		2	2	2	2	2	2
Grant Writer				1	1	1	1
Community Development Block Grant Program		5.5	3.0	2.0	2.0	2.0	0.0
		99.5	93.0	90.0	89.0	89.0	86.0

STATUTORY BUDGET



BUDGET AREA	MAYOR'S BUDGET FY 2012	MAYOR'S BUDGET FY 2013	Department Requests FY 2014	MAYOR'S BUDGET FY 2014
<u>GENERAL GOVERNMENT</u>				
LEGISLATIVE:				
City Council Salary & Wages	100,890.00	102,400.00	104,100.00	103,900.00
City Council Expenses	13,685.00	13,685.00	16,060.00	14,760.00
City Council Capital Outlay Expenses	0.00	0.00	0.00	0.00
EXECUTIVE:				
Mayor's Salary & Wages	623,992.16	705,120.00	728,564.00	715,564.00
Mayor's Expenses	14,000.00	14,000.00	14,600.00	13,940.00
Other Executive:				
- Telephone System	900.00	900.00	900.00	900.00
- Massachusetts Municipal Association Dues	6,400.00	6,400.00	6,400.00	6,400.00
FINANCE ADMINISTRATION:				
City Comptroller Salary & Wages	217,505.00	219,308.00	238,090.00	238,090.00
City Comptroller Expenses	7,750.00	7,750.00	7,750.00	7,750.00
Budget Director Salary & Wages	23,032.88	30,711.00	33,238.50	33,239.00
Budget Director Expenses	2,180.00	2,180.00	2,180.00	2,180.00
Purchasing Salary & Wages	114,411.00	114,411.00	124,474.00	124,474.00
Purchasing Expenses	7,250.00	7,250.00	7,250.00	7,250.00
Purchasing Capital Outlay Expenses	0.00	0.00	0.00	0.00
Assessor's Salary & Wages	291,776.00	293,564.00	320,143.00	320,143.00
Assessors Expenses	28,250.00	33,950.00	38,950.00	34,950.00
Assessors Capital	0.00	25,000.00	100,000.00	25,000.00
Property Revaluation	23,700.00	0.00	100,000.00	0.00
Treasurer Salary & Wages	130,029.50	130,030.00	140,482.50	140,483.00
Treasurer Expenses	49,385.00	49,585.00	49,585.00	49,585.00
Collector Salary & Wages	139,374.50	143,151.00	154,429.50	154,430.00
Collector Expenses	150,560.00	153,260.00	156,060.00	156,060.00
Other Finance Administration:				
- Other Finance Offices & Accounts	78,000.00	78,000.00	78,000.00	78,000.00
- Audit of Municipal Accounts	51,500.00	56,500.00	59,000.00	59,000.00
OPERATIONS SUPPORT:				
City Solicitor Expenses	185,000.00	185,000.00	185,000.00	92,500.00
Collective Bargaining Expenses	0.00	430,000.00	0.00	0.00
Information Technology Task Force	152,000.00	164,897.00	163,350.00	163,350.00
LICENSING AND REGISTRATION:				
City Clerk Salary & Wages	165,696.00	172,575.00	192,487.00	192,487.00
City Clerk Expenses	13,235.00	13,010.00	12,700.00	12,700.00
City Clerk Capital Outlay	0.00	0.00	0.00	0.00
Elections & Registrations Salary & Wages	50,443.00	50,418.00	54,092.00	54,092.00
Elections & Registrations Expenses	99,125.00	98,000.00	66,200.00	66,200.00
Election & Registrations Capital Outlay	0.00	0.00	0.00	0.00
License Commission Salary & Wages	14,800.00	14,800.00	13,640.00	13,640.00
License Commission Expenses	2,025.00	3,025.00	4,200.00	4,200.00
LAND USE:				
Conservation Commission Salary & Wages	50,689.00	52,523.00	58,202.00	58,202.00
Conservation Commission Expenses	6,353.00	6,353.00	10,700.00	7,140.00
Planning Department Salary & Wages	104,579.00	124,514.00	139,683.00	139,673.00
Planning Department Expenses	8,000.00	8,000.00	8,150.00	8,150.00
Planning Department Capital Outlay	0.00	0.00	1,000.00	0.00
Board of Appeals Salary & Wages	4,000.00	4,000.00	4,000.00	4,000.00
Board of Appeals Expenses	5,300.00	5,300.00	4,800.00	4,800.00
Other Land Use:				
- Regional Planning Assessment	12,126.16	11,914.00	12,211.00	12,211.00

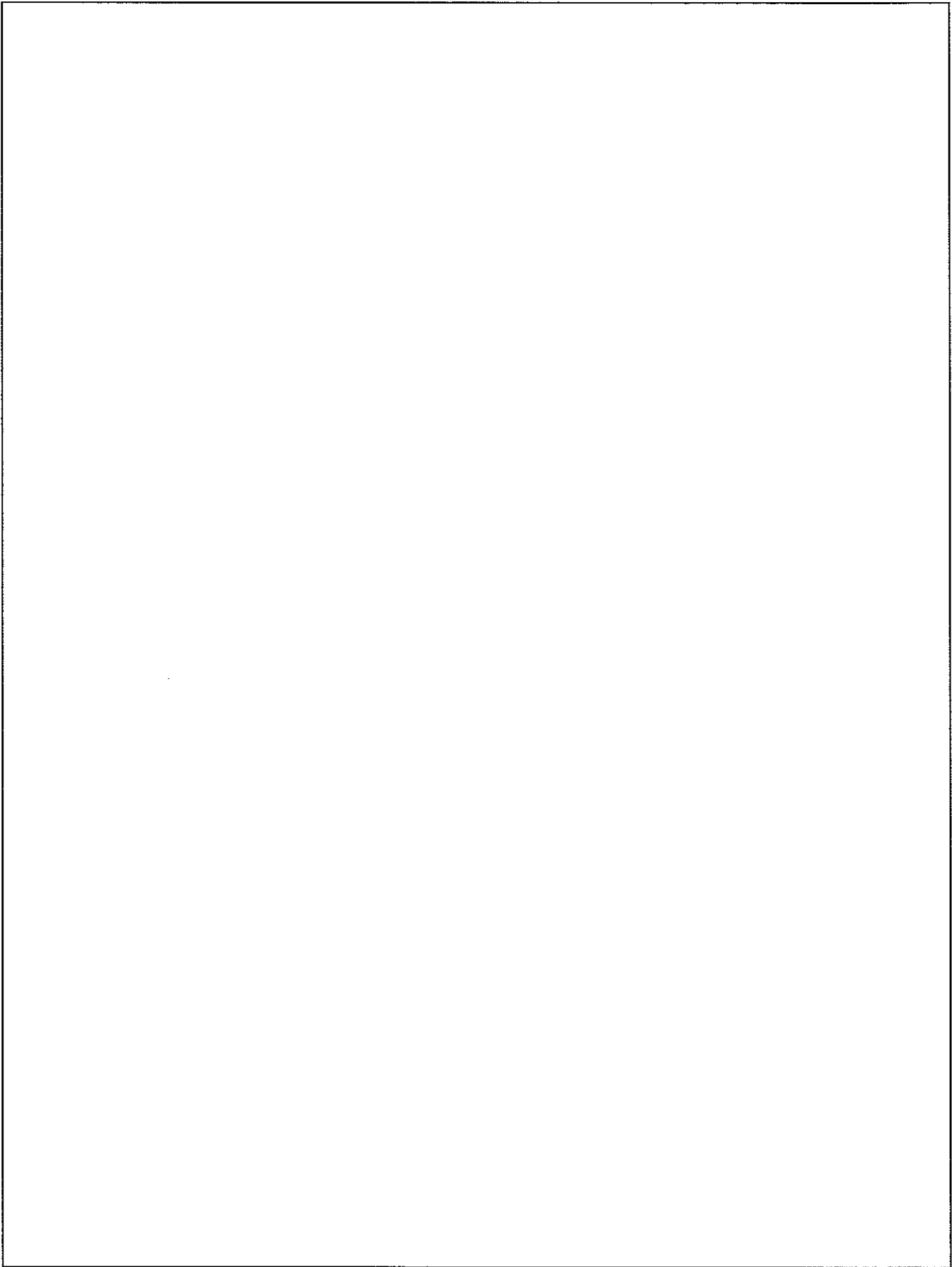
DEVELOPMENT:				
Economic Development Salary & Wages	49,840.00	51,828.00	56,085.00	56,085.00
Economic Development Expenses	44,150.00	44,150.00	44,150.00	44,150.00
Other Development:				
- Industrial Development Salary & Wages	0.00	0.00	0.00	0.00
- Industrial Development Expenses	0.00	0.00	0.00	0.00
OTHER GENERAL GOVERNMENT:				
Municipal Buildings Salary & Wages	0.00	0.00	0.00	0.00
Municipal Buildings Expenses	140,700.00	120,000.00	144,400.00	120,000.00
Municipal Buildings Capital Outlay	0.00	0.00	0.00	0.00
Municipal Buildings Maintenance Expenses	7,000.00	16,864.00	7,000.00	7,000.00
Municipal Buildings Maintenance Overtime	4,500.00	5,000.00	9,000.00	5,000.00
<u>PUBLIC SAFETY</u>				
POLICE:				
Police Salary & Wages	5,278,705.18	5,356,376.00	5,743,870.71	5,400,288.00
Police Expenses	450,000.00	450,000.00	509,250.00	475,000.00
Police Overtime	295,000.00	317,000.00	509,500.00	343,000.00
Police Capital Outlay	0.00	0.00	0.00	0.00
Police Station Expenses	94,000.00	94,000.00	94,000.00	94,000.00
FIRE:				
Fire Salary & Wages	5,152,681.38	5,381,600.00	5,549,790.00	5,549,790.00
Fire Expenses	445,000.00	459,975.00	516,325.00	487,000.00
Fire Overtime	520,000.00	520,000.00	869,850.00	563,000.00
Fire Capital Outlay	15,000.00	15,000.00	315,000.00	15,000.00
PROTECTIVE INSPECTIONS:				
Building Inspector Salary & Wages	283,023.61	276,023.00	275,982.00	275,982.00
Building Inspector Expenses	15,950.00	17,800.00	18,800.00	17,800.00
Building Dept. Capital Expense	0.00	0.00	0.00	0.00
Gas Inspector Salary & Wages	1,900.00	1,900.00	2,200.00	1,900.00
Gas Inspector Expenses	1,575.00	1,900.00	3,900.00	1,900.00
Plumbing Inspector Salary & Wages	62,621.00	62,622.00	68,692.00	68,692.00
Plumbing Inspector Expenses	4,680.00	5,880.00	7,275.00	5,880.00
Plumbing Inspector Overtime	0.00	0.00	0.00	0.00
Sealer, Weights & Measures Salary & Wages	20,000.00	30,000.00	30,500.00	30,500.00
Sealer, Weights & Measures Expenses	2,500.00	2,500.00	2,900.00	2,725.00
Weights & Measures Capital Outlay:	0.00	0.00	0.00	0.00
Wire Inspector Salary & Wages	156,464.00	156,489.00	167,234.00	167,234.00
Wire Inspector Expenses	43,150.00	43,150.00	60,400.00	43,150.00
Wire Capital:	0.00	0.00	150,000.00	0.00
OTHER PUBLIC SAFETY:				
Emergency Management Salary & Wages	107,694.00	104,929.00	113,822.00	112,822.00
Emergency Management Expenses	45,500.00	45,500.00	60,500.00	57,950.00
Emergency Management Capital	0.00	0.00	243,600.00	0.00
Dog Officer Expenses	98,400.00	98,400.00	98,400.00	98,400.00
Parking Clerk Salary & Wages	0.00	0.00	0.00	0.00
Parking Capital Expense	0.00	0.00	0.00	0.00
Forestry Salary & Wages	208,477.52	210,960.00	228,632.00	228,632.00
Forestry Expenses	24,165.00	24,165.00	45,065.00	24,165.00
Forestry Overtime	3,780.00	3,780.00	4,000.00	4,000.00
Forestry Capital	0.00	0.00	0.00	0.00

<u>EDUCATION</u>				
LOCAL SCHOOL SYSTEM:				
School Salary & Wages	59,005,442.00	60,825,000.00	63,441,635.00	62,326,267.00
School Expenses	0.00	0.00	0.00	0.00
School Choice Tuitions	0.00	0.00	0.00	0.00
School Cross Guard/Attendance Officer S & W	40,000.00	40,000.00	0.00	40,000.00
School Cross Guard/Attendance Officer Expenses	1,000.00	1,000.00	0.00	1,000.00
School Transportation Expenses	2,600,000.00	2,600,000.00	4,071,140.00	2,665,000.00
Withholding/Local \$	0.00	0.00	0.00	0.00
School Out of State Travel	0.00	0.00	0.00	0.00
<u>PUBLIC WORKS</u>				
HIGHWAY AND STREETS:				
Public Works Salary & Wages	164,005.63	164,715.00	160,353.00	160,353.00
Public Works Expenses	250,000.00	250,800.00	251,600.00	250,800.00
Public Works Labor - Regular	737,034.36	745,984.00	811,338.00	811,338.00
Public Works Labor - Overtime	42,000.00	42,000.00	42,000.00	42,000.00
Public Works Capital Outlay Expenses	0.00	0.00	0.00	0.00
Snow & Ice - Overtime	125,000.00	125,000.00	125,000.00	125,000.00
Snow & Ice Expenses	675,000.00	1,336,000.00	675,000.00	675,000.00
Street Lighting Expenses	430,000.00	430,000.00	430,000.00	430,000.00
Other Highways & Streets:				
- Sidewalks Curbing Expenses & Road Patching	50,000.00	50,000.00	50,000.00	50,000.00
- Street Marking Expenses	25,000.00	25,000.00	25,000.00	25,000.00
- Street Signs & Fences Expenses	12,000.00	12,000.00	12,000.00	12,000.00
- Sanitation/Drainage Expenses	30,000.00	30,000.00	130,000.00	30,000.00
- Landfill Expenses	64,700.00	64,268.00	65,850.00	65,850.00
- Cemetery Salary & Wages	103,628.80	100,880.00	109,474.00	109,474.00
- Cemetery Expenses	18,830.00	18,980.00	23,180.00	18,980.00
- Cemetery Overtime	3,100.00	3,100.00	3,100.00	3,100.00
- Cemetery Capital Expense	0.00	0.00	0.00	0.00
WASTE COLLECTION AND DISPOSAL:				
Sanitation - Street Cleaning	27,400.00	27,400.00	27,400.00	27,400.00
Refuse and Garbage Collection Expenses	2,200,000.00	2,304,300.00	1,800,000.00	1,800,000.00
<u>HUMAN SERVICES</u>				
HEALTH SERVICES:				
Health Department Salary & Wages	284,908.00	288,017.00	313,779.00	313,779.00
Health Department Expenses	20,000.00	20,790.00	21,390.00	21,390.00
Health Department Capital Expenses	0.00	0.00	0.00	0.00
SPECIAL PROGRAMS:				
Council on Aging Salary & Wages	71,415.00	87,220.00	131,437.00	96,337.00
Council on Aging Expenses	32,355.00	36,180.00	42,475.00	36,180.00
Council on Aging Capital Outlay	0.00	0.00	62,000.00	0.00
Veterans Services Salary & Wages	96,435.00	100,288.00	119,000.00	112,720.00
Veterans Services Expenses	287,750.00	302,750.00	347,750.00	347,750.00
Veterans Capital	0.00	0.00	20,000.00	0.00
OTHER SPECIAL PROGRAMS:				
Senior Work Program	10,000.00	10,000.00	20,000.00	20,000.00
Montachusett Home Care	1,000.00	1,000.00	1,000.00	1,000.00
Care of Veterans Graves Salary & Wages	2,000.00	2,000.00	2,000.00	2,000.00
Care of Veterans Graves Expenses	200.00	200.00	200.00	200.00
Disabilities Commission	0.00	3,000.00	3,000.00	3,000.00

CULTURE AND RECREATION				
LIBRARY:				
Library Salary & Wages	887,923.00	885,371.00	995,469.00	954,403.00
Library Expenses	328,685.00	336,165.00	336,165.00	336,165.00
Library Capital Expenses	0.00	0.00	0.00	0.00
RECREATION:				
Recreation Salary & Wages	368,000.00	391,612.00	484,080.28	420,946.00
Recreation Expenses	45,700.00	51,100.00	60,650.00	60,000.00
Recreation Capital Outlay	0.00	0.00	1,071,720.00	0.00
PARKS:				
Doyle Field Commission Salary & Wages	8,000.00	8,000.00	8,000.00	8,000.00
Doyle Field Commission Expenses	37,250.00	37,250.00	37,250.00	37,250.00
Doyle Field Capital Outlay Expenses	0.00	0.00	0.00	0.00
Park Maintenance Expenses	3,395.00	3,395.00	3,395.00	3,395.00
HISTORICAL COMMISSION:				
Historical Commission Expenses	3,250.00	3,315.00	3,365.00	3,365.00
Historical Commission Capital Outlay	0.00	0.00	0.00	0.00
CELEBRATIONS:				
Christmas Decorations	21,000.00	21,000.00	25,000.00	21,000.00
Memorial and Veterans Day Celebration	6,000.00	6,000.00	6,000.00	6,000.00
OTHER:				
Municipal Entertainment Expenses	3,700.00	3,700.00	3,700.00	3,700.00
Fish & Game Liberation Expenses	1,050.00	1,050.00	1,050.00	1,050.00
DEBT SERVICE				
PRINCIPLE:				
Maturing Debts - City:	920,000.00	920,000.00	920,000.00	920,000.00
Maturing Debts - School:	1,160,000.00	1,270,000.00	1,165,000.00	1,165,000.00
INTEREST:				
Interest on Loans - City	309,479.44	261,549.00	211,649.00	211,649.00
Interest on Loans - School	76,550.00	43,750.00	211,200.00	211,200.00
MBCELLANEOUS				
RETIREMENT:				
Contributory Retirement Expenses	6,350,282.00	6,569,085.00	7,172,432.00	7,172,432.00
Non-Contributory Retirement Expenses	9,800.00	9,800.00	9,800.00	9,800.00
INSURANCE:				
Insurance	554,000.00	554,000.00	557,500.00	557,500.00
Unemployment Insurance	30,000.00	30,000.00	30,000.00	30,000.00
Group Insurance Officer	23,032.88	30,711.00	33,239.00	33,239.00
Group Health Insurance	2,995,000.00	4,245,000.00	4,475,000.00	4,475,000.00
OPEB Contribution Expenses	1,575,000.00	1,575,000.00	1,460,000.00	1,460,000.00
Medicare Insurance - City Employees:	269,300.00	272,000.00	272,000.00	272,000.00
Police & Fire Indemnification - Active Employees:	75,000.00	75,000.00	75,000.00	75,000.00
Police & Fire Indemnification - Retired Employees:	50,000.00	50,000.00	50,000.00	50,000.00
Damages, Persons & Properties Expenses	1,000.00	1,000.00	1,000.00	1,000.00
OTHER MBCELLANEOUS:				
Emergency Reserve	450,012.00	100,000.00	100,000.00	100,000.00
Grand Totals:				
	100,497,012.00	105,252,000.00	112,478,559.49	106,642,500.00

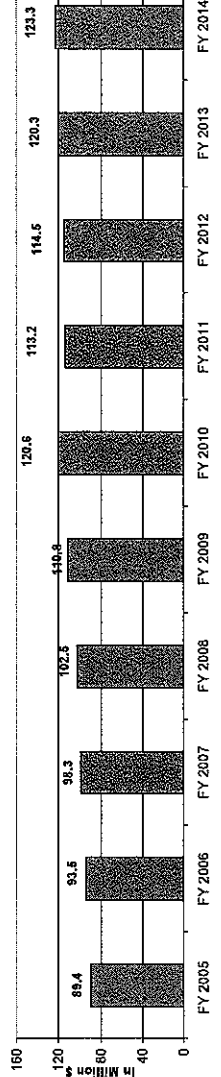
FISCAL SUMMARY

ALL FUNDS



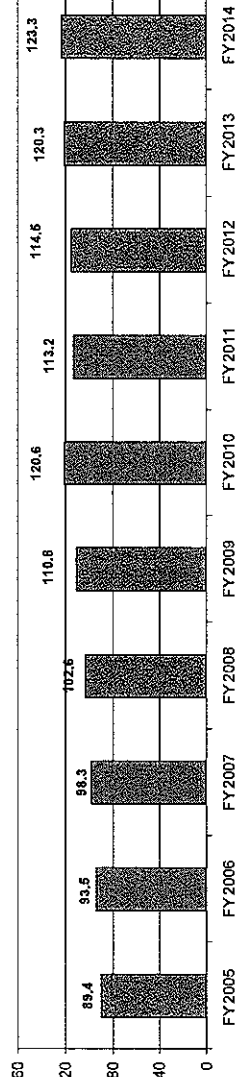
All Funds Budget

Total Revenues



Fiscal Year	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
General Fund	83,056,154.00	87,001,978.96	91,705,650.59	95,777,683.00	103,225,829.00	112,654,946.00	104,667,883.00	105,324,203.00	110,227,323.00	112,005,408.00
Water Fund	3,200,000.00	3,400,000.00	3,515,000.00	3,400,000.00	4,000,000.00	4,175,000.00	4,400,000.00	4,925,000.00	5,210,000.00	5,650,000.00
Sewer Fund	2,500,000.00	2,498,000.00	2,600,000.00	2,798,000.00	3,095,000.00	3,300,000.00	3,600,000.00	3,775,000.00	4,500,000.00	5,206,000.00
CDBG Fund	618,000.00	585,539.00	526,628.00	525,324.00	507,270.00	513,853.00	563,533.00	462,574.00	391,486.00	410,149.00
Total	89,387,154.00	93,485,518.00	98,347,278.00	102,622,707.00	110,828,099.00	120,643,799.00	113,231,416.00	114,486,777.00	120,328,809.00	123,271,557.00

Total Expenses



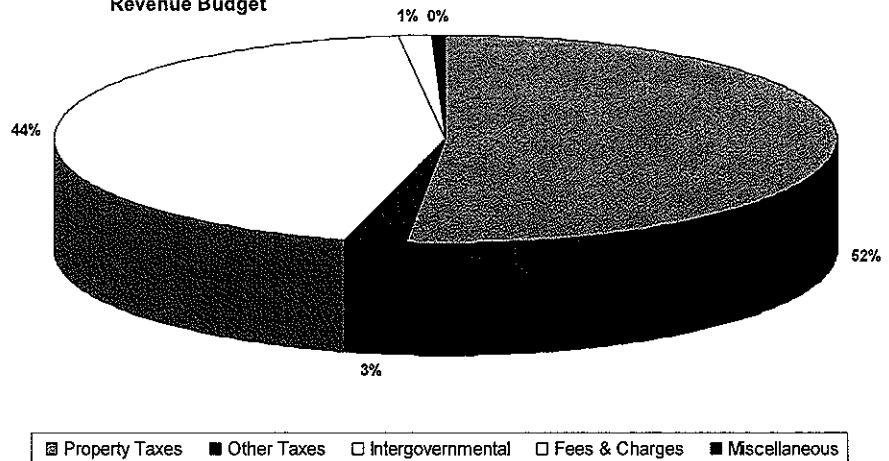
Fiscal Year	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
General Government	2,137,752.32	2,348,020.85	2,564,027.85	2,885,662.62	2,749,371.00	2,726,093.20	2,806,747.65	2,882,132.20	3,392,833.00	3,444,178.00
Public Safety	11,267,559.00	12,382,053.79	12,311,595.89	13,261,360.32	13,969,773.00	13,344,568.98	13,353,880.17	13,642,266.69	14,056,342.00	14,068,810.00
Education	41,280,682.00	42,404,000.00	43,767,968.00	45,430,328.00	59,609,723.00	58,709,723.00	59,445,871.00	61,646,442.00	63,466,000.00	65,032,267.00
Public Works	4,315,061.00	4,489,462.08	4,711,283.80	4,934,286.28	4,817,637.00	4,376,265.12	4,537,300.04	4,957,686.79	5,730,427.00	4,636,285.00
Human Services	516,573.00	575,505.26	608,308.00	683,378.00	682,559.00	646,226.00	761,463.57	806,063.00	851,445.00	954,356.00
Culture and Recreation	1,238,512.20	1,298,494.40	1,361,142.00	1,609,172.36	1,719,258.00	2,416,432.00	1,742,957.20	1,713,953.00	1,747,958.00	1,855,274.00
Debt Service	3,981,019.54	3,942,094.62	3,905,038.69	3,965,993.00	4,204,522.00	14,588,017.00	5,698,088.14	2,466,029.44	3,070,299.00	2,760,681.00
Miscellaneous	14,111,541.00	15,968,314.00	18,845,635.77	19,325,821.42	11,447,157.00	11,583,334.00	11,875,883.25	12,382,426.88	13,511,596.00	14,235,971.00
Other Amounts To Be Rated	4,207,454.00	3,614,033.96	3,630,650.00	4,002,683.00	4,025,828.71	4,264,286.55	4,445,991.90	4,827,190.88	4,400,322.65	5,017,576.00
Total	83,056,154.00	87,001,979.00	91,705,650.00	95,898,683.00	103,225,829.00	112,654,946.00	104,667,883.00	105,324,203.00	110,227,323.00	112,005,408.00
Water Fund	3,200,000.00	3,400,000.00	3,515,000.00	3,400,000.00	4,000,000.00	4,175,000.00	4,400,000.00	4,925,000.00	5,210,000.00	5,650,000.00
Sewer Fund	2,500,000.00	2,498,000.00	2,600,000.00	2,798,000.00	3,095,000.00	3,300,000.00	3,600,000.00	3,775,000.00	4,500,000.00	5,206,000.00
CDBG Fund	631,000.00	585,539.00	526,628.00	525,324.00	507,270.00	513,853.00	563,533.00	462,574.00	391,486.00	410,149.00
Total	89,387,154.00	93,485,518.00	98,347,278.00	102,622,707.00	110,828,099.00	120,643,799.00	113,231,416.00	114,486,777.00	120,328,809.00	123,271,557.00

All Funds Budgets FY 2014

Formula:

Revenue Budgets

Revenue Budget



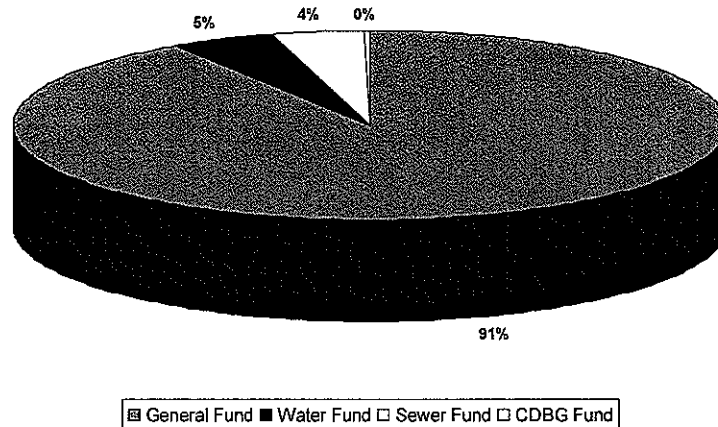
Fiscal Year:	General Gov't	Water Fund	Sewer Fund	CDBG Total Fund	Total
Property Taxes	57,832,951				57,832,951
Other Taxes	2,848,000				2,848,000
Intergovernmental	48,994,278			410,149	49,404,427
Fees & Charges	1,618,347	5,650,000	5,206,000		12,474,347
Fines	110,000				110,000
Investment Income	50,000				50,000
Miscellaneous	551,832				551,832
Total	112,005,408	5,650,000	5,206,000	410,149	123,271,557

All Funds Appropriations FY 2014

Formula:

Expenditure Budgets

Expenditure Budget

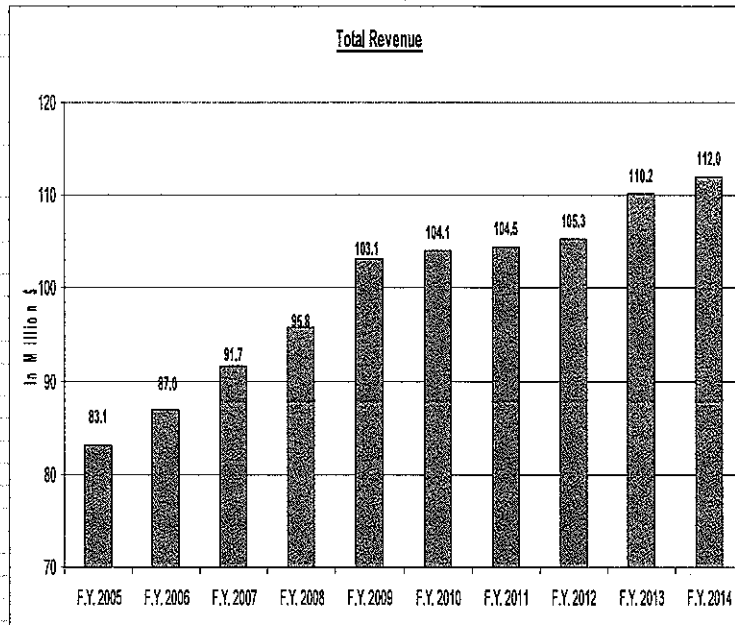


Fiscal Year:	General Fund	Water Fund	Sewer Fund	CDBG Fund	Total
General Government	3,444,178				3,444,178
Public Safety	14,068,810				14,068,810
Education	65,032,267				65,032,267
Public Works	4,636,295	5,650,000	5,206,000		15,492,295
Human Services	954,356				954,356
Culture & Recreation	1,855,274			410,149	2,265,423
Debt Service	2,760,681				2,760,681
Miscellaneous	14,235,971				14,235,971
Other Amounts To Be Raised	5,017,576				5,017,576
Total	112,005,408	5,650,000	5,206,000	410,149	123,271,557

GENERAL FUND REVENUES

General Fund Budget:

Total Revenue:

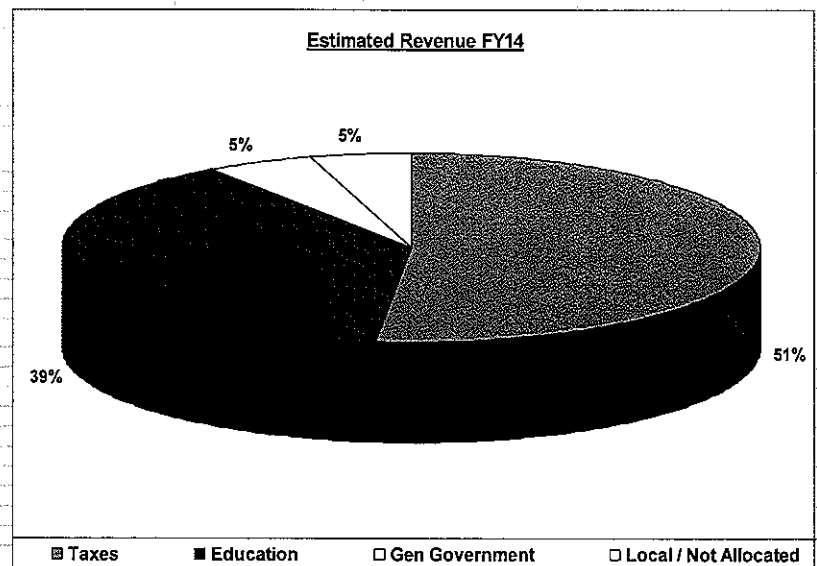


Fiscal Year:	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
Tax Levy	36,180,223	38,287,600	40,527,622	42,444,846	44,368,616	46,688,566	48,512,757	50,691,118	53,152,674	55,182,917	57,832,951
State Aid - Education	31,593,993	33,120,056	34,609,344	35,857,306	37,524,760	42,476,117	41,605,955	42,704,653	41,675,839	43,000,578	43,424,842
State Aid - General Government	5,099,476	5,126,745	6,023,413	7,441,899	7,672,707	7,736,145	5,459,336	5,372,665	5,100,678	5,442,561	5,569,436
Local Estimated Receipts	5,788,500	6,521,753	5,841,600	5,961,600	6,211,600	6,225,000	8,511,055	5,719,464	5,285,012	6,471,247	5,178,179
"Free Cash"								180,000	130,000	130,000	0
Total	78,662,192	83,056,154	87,001,979	91,705,651	95,777,683	103,125,828	104,089,102	104,487,900	105,324,203	110,227,325	112,005,408

Summary of Major Revenue Changes

- * Property Tax Levy increased by \$1,510,439 Proposition 2 1/2 increase.
- * New Growth Certified \$ 1,129,266.
- * Chapter 70 funding increased by \$396,985.
- * Unrestricted General Government Aid increased by \$126,855.
- * Recurring Local Receipts estimate net decrease of \$1,293,068.

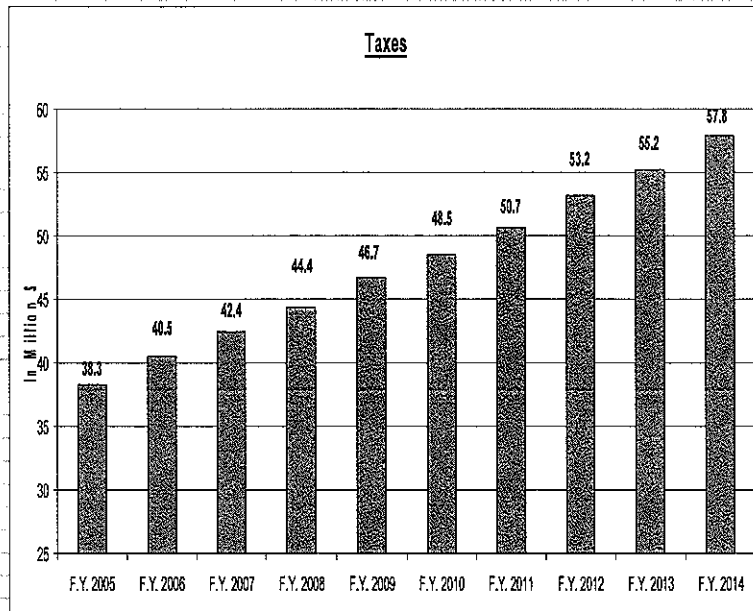
2013 Estimated Revenues



		State Aid	State Aid	
Estimated Revenue	Taxes	Education	Gen Government	Local / Not Allocated
FY2014	57,832,951	43,424,842	5,569,436	5,178,179
FY 2013	55,182,917	43,000,578	5,442,581	6,471,247
FY 2012	53,152,674	41,675,839	5,110,678	5,265,012
FY 2011	50,691,118	42,704,653	5,372,665	5,719,464
FY 2010	48,512,757	5,372,665	5,719,464	8,511,055
FY 2009	41,605,955	5,459,336	8,511,055	6,225,000
FY 2008	44,368,616	37,524,760	7,672,707	6,211,600
FY 2007	42,444,846	35,857,306	7,441,899	5,961,600
FY 2006	40,527,622	34,609,344	6,023,413	5,841,600
FY 2005	38,287,600	33,120,056	5,126,745	6,521,753
FY 2004	36,180,223	31,593,993	5,099,476	5,788,500
FY 2003	33,292,320	31,417,209	5,923,442	6,810,400
FY 2002	31,656,917	31,438,931	5,943,109	6,378,000
FY 2001	30,049,837	31,000,696	5,827,524	5,704,948

General Fund Budget:

Taxes:



Fiscal Year	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
Residential	31,571,732	32,818,082	34,446,201	35,744,631	36,920,505	37,967,120	39,508,920	41,204,738	43,063,224	45,031,638
Open Space	10,738	7,597	8,650	8,174	6,080	6,229	6,520	6,238	6,701	7,292
Commercial	3,641,103	4,345,626	4,612,283	5,016,937	5,766,173	6,083,813	6,222,947	6,481,750	6,897,052	7,229,417
Industrial	2,386,695	2,610,213	2,631,710	2,710,667	2,981,457	3,150,458	3,095,727	3,235,490	3,399,180	3,291,458
Personal Property - Current Year	677,332	746,104	746,002	888,207	1,014,372	1,305,136	1,857,004	2,224,457	1,816,760	2,273,147
Total	38,287,600	40,527,622	42,444,846	44,368,616	46,688,567	48,512,757	50,691,118	53,152,674	55,182,917	57,832,951

BUDGET NOTES

Certified New Growth - \$1,129,266
 Proposition 2 1/2 increase - \$1,510,439
 Total Tax Levy increase - \$2,639,705

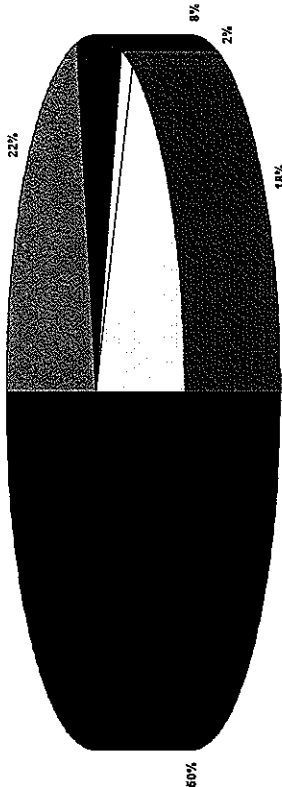
Tax Levy Growth	FY14 Rate
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*Certified New Growth-Residential	448,291	18.89
*Certified New Growth-Commercial	125,848	18.89
*Certified New Growth-Industrial	25,767	18.89
*Certified New Growth- Personal Property	529,360	18.89

General Fund Budgets:

Tax: 2014

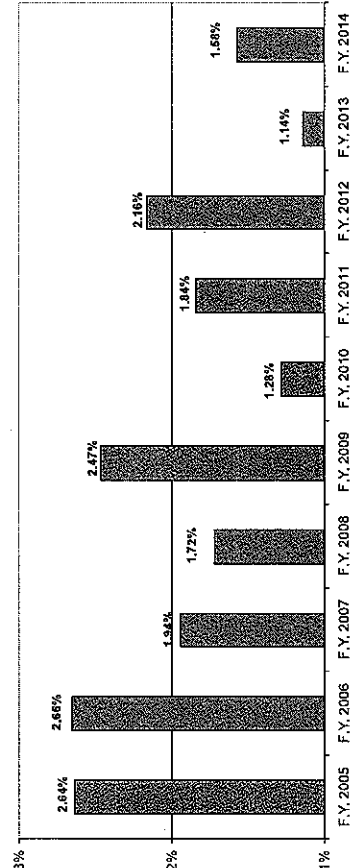
Total Certified New Growth Current Tax Dollars



Tax: 2014	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
Real Estate - Current Year:												
Residential	31,571,731.55	32,818,082.00	34,446,200.99	35,744,631.00	37,967,120.42	39,508,920.41	41,204,738.49	43,063,224.42	45,031,837.61			
Open Space	10,738.06	7,597.00	8,849.60	8,174.00	6,059.51	6,228.67	6,519.97	6,700.88	7,291.54			
Commercial	3,641,102.86	4,345,626.00	4,612,283.11	5,016,937.00	5,766,172.79	6,083,813.29	6,222,946.67	6,481,750.21	6,897,051.75			
Industrial	2,386,695.06	2,610,213.00	2,631,709.89	2,710,667.00	2,981,456.97	3,150,458.20	3,095,727.23	3,235,489.71	3,399,179.64			
Personal property - Current Year	677,332.49	746,104.00	746,002.00	888,207.00	1,014,372.01	1,305,135.92	1,857,003.62	2,224,457.22	1,816,759.96			
Total	38,287,500	40,927,622	42,444,343	44,358,515	46,988,557	50,591,113	53,152,674	55,192,917	57,592,951			

Certified New Property Tax Growth

New Growth as % of Property Value

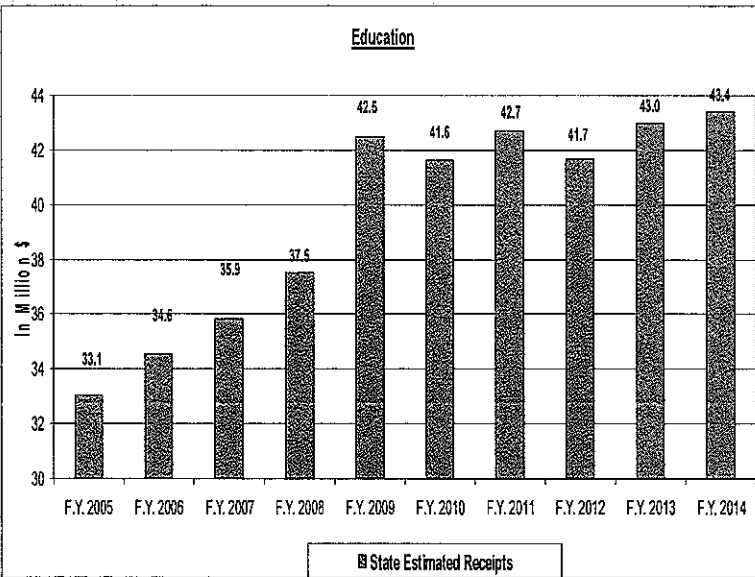


Total "certified new growth" assessed value
Total taxable property

Tax: 2014	F.Y. 2003	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
Real Estate - Current Year:												
Residential	870,963	578,139	488,015	318,117	285,118	248,503	221,246	144,978	255,557	448,291		
Open Space	56,759	342,454	218,844	225,583	454,684	49,306	105,057	122,803	93,604	125,848		
Commercial	72,023	128,113	30,920	31,019	78,514	20,711	49,611	42,580	23,657	25,767		
Industrial	86,815	124,253	100,438	162,792	259,203	223,455	461,574	749,682	213,705	266,160		
Personal property	1,036,560	1,172,959	818,217	737,611	1,076,529	541,375	937,488	1,060,043	586,523	1,129,266		
Total Certified New Growth (current tax dollars)	85,826,196	99,741,300	75,831,070	67,785,945	95,691,400	45,051,988	60,599,750	68,789,330	35,079,100	48,221,900		
Total Assessed Value of New Growth (all classes)	3,255,748,300	3,756,035,400	3,901,108,660	3,943,877,000	3,861,011,364	3,510,328,703	3,289,494,997	3,176,987,671	3,075,545,471	3,061,564,349		
Total Assessed Value of all Taxable Property												
Total assessed value of new growth as a percentage of total taxable property value	2.64%	2.66%	2.47%	2.16%	1.84%	1.56%	1.44%	1.14%				

General Fund Budget:

State Estimated Receipts- Education



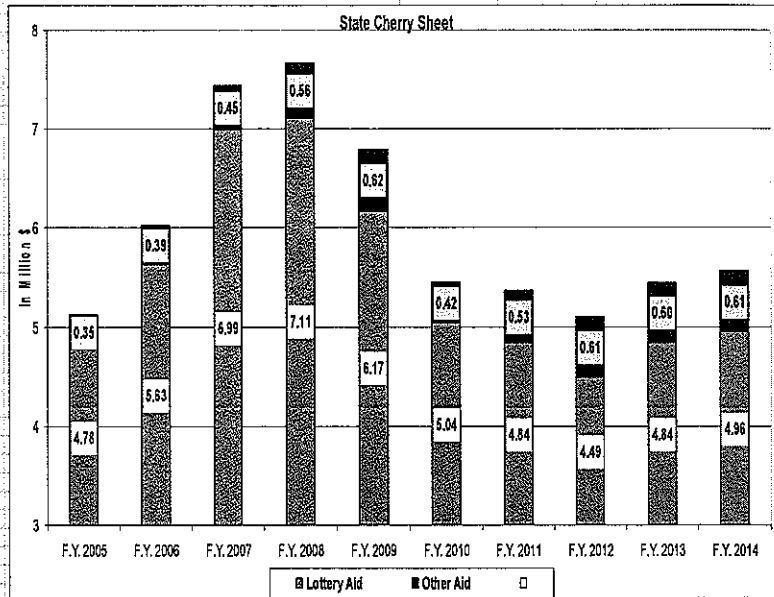
Fiscal Year	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
Chapter 70	31,337,869	32,722,786	33,951,319	35,606,445	40,477,387	39,667,839	39,420,116	41,456,136	42,835,377	43,232,362
School Transportation Reimbursement	0	0	0	0	0	0	0	0	0	0
School Construction	1,511,203	1,735,533	1,735,533	1,735,533	1,735,533	1,735,533	3,001,915	0	0	0
Tuition of State Words	0	0	0	0	0	0	0	0	0	0
Charter Tuition Reimbursement	224,238	107,438	170,454	182,782	263,197	202,583	282,622	219,708	165,201	192,480
Total	33,073,310	34,565,757	35,857,306	37,524,760	42,476,117	41,605,955	42,704,653	41,675,844	43,000,578	43,424,842

GENERAL FUND BUDGET NOTES

- * Chapter 70 Aid was increased by \$396,985.
- * Charter Tuition Reimbursement increase of \$27,279

General Fund Budget:

State Estimated Receipts - General Government



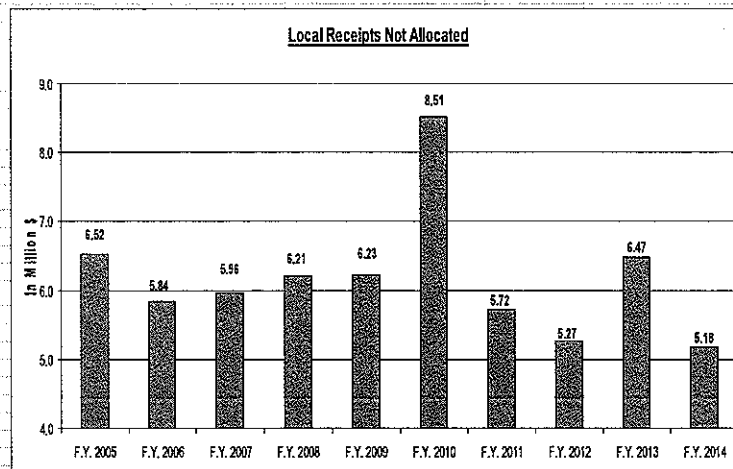
Fiscal Year:	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
Unrestricted General Government Aid	4,779,809	5,633,456	6,988,649	7,111,354	6,167,107	5,042,529	4,840,828	4,490,816	4,840,828	4,955,255
Additional Assistance	11,693	11,693	11,693	11,693	11,693	0	0	0	0	0
Highway Fund	0	0	0	0	0	0	0	0	0	0
Police Career Incentive	154,288	163,770	193,305	214,978	203,977	34,078	17,003	0	0	0
Veteran's Benefits	27,428	45,792	35,829	56,447	122,064	101,564	153,830	230,824	223,630	218,478
Exemptions: Vets, Blind & Surviving Spouse	51,049	55,547	56,068	111,011	112,319	180,766	228,633	241,933	240,974	255,841
Exemptions: Elderly	63,354	63,332	63,322	63,292	63,290	0	0	0	0	0
State Owned Land	39,124	49,823	93,033	103,942	111,448	100,399	132,371	137,105	137,149	139,862
General Fund Supplemental				944,247	0	0	0	0	0	0
Total	5,126,745	6,022,413	7,441,899	7,622,717	6,791,899	5,459,336	5,372,665	5,100,678	5,442,581	5,549,436

GENERAL FUND BUDGET NOTES

* Unrestricted General Government Aid increased by \$114,427.

General Fund Budget:

Local Receipts Not Allocated

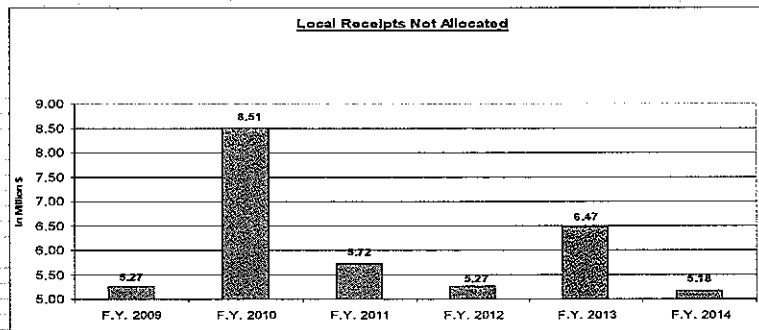


Fiscal Year:	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
Motor Vehicle Excise - Current Year	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	2,890,000	2,600,000	2,500,000	2,500,000	2,500,000
Other Excise (Including Hotel/Motel)	225,000	225,000	225,000	225,000	225,000	225,000	175,000	165,000	165,000	165,000
Penalties and Interest on Taxes and Excises	183,000	183,000	183,000	183,000	183,000	183,000	183,000	183,000	183,000	183,000
Fee's	161,000	161,000	161,000	161,000	161,000	168,693	168,693	168,000	168,000	168,000
Rentals	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Departmental Revenue - Libraries	40,500	30,000	30,000	30,000	28,000	28,000	28,000	28,000	28,247	28,347
Departmental Revenue - Cemeteries	35,000	35,000	35,000	35,000	30,000	30,000	30,000	30,000	40,000	40,000
Other Departmental Revenue	828,250	848,000	968,000	968,000	995,000	1,140,000	1,271,000	961,000	1,271,000	961,000
Licenses and Permits	531,750	541,600	541,600	541,600	541,000	416,496	416,500	411,000	411,000	411,000
Fines and Forfeits	174,000	174,000	174,000	174,000	174,000	174,000	174,000	110,000	110,000	110,000
Investment Income	185,000	185,000	185,000	185,000	179,000	100,000	75,000	50,000	50,000	50,000
Miscellaneous Recurring	50,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Miscellaneous Non - Recurring	698,253	0	0	250,000	250,000	3,096,866	539,271	600,012	1,486,000	502,832
Total	6,521,763	6,841,600	6,961,600	6,214,600	6,225,000	8,511,055	6,719,464	6,255,012	6,471,247	6,178,179

GENERAL FUND BUDGET NOTES

* Miscellaneous Non-Recurring Budget Estimate Amounts:

- High School Project Energy Incentive \$ 252,830
- Retiree Drug Subsidy \$ 250,000

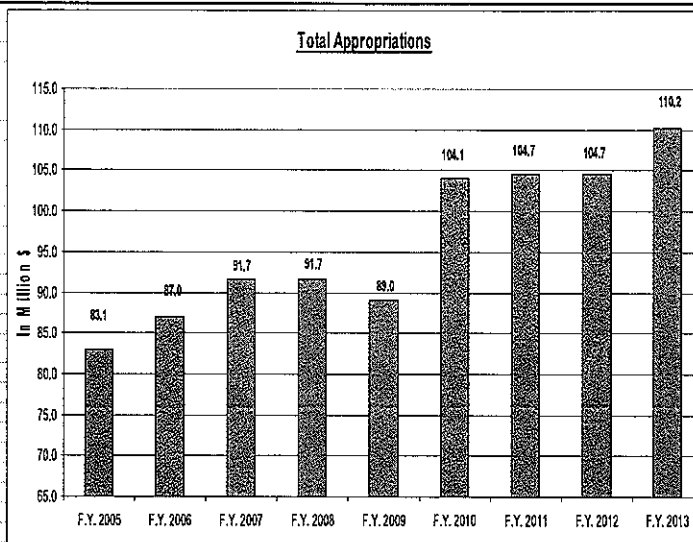


Local Receipts Not Allocated	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
Motor Vehicle Excise - Current Year	2,600,000	2,890,000	2,800,000	2,500,000	2,500,000	2,500,000
Other Excise (Including Hotel/Motel):						
Hotel Taxes	175,000	225,000	175,000	165,000	165,000	165,000
Penalties and Interest on Taxes and Excises:						
Interest on Real Estate and Personal Property Taxes	80,000	80,000	80,000	80,000	80,000	80,000
Interest on Motor Vehicle Excise Taxes	32,000	32,000	32,000	32,000	32,000	32,000
Interest on Tax Title	71,000	71,000	71,000	71,000	71,000	71,000
Fees:						
Assessor's Maps	1,500	1,500	1,500	1,100	900	1,000
Collector Costs - Real Estate and Personal Property	5,000	10,000	10,000	10,000	10,000	10,000
Collector Costs - Motor Vehicle Excise	70,325	87,000	87,000	87,000	87,000	87,000
Municipal Liens	28,000	28,000	28,000	28,000	28,000	28,000
Treasurer Miscellaneous	1,500	1,500	1,500	1,500	1,700	1,700
Treasurer - Bad Check Fee's	1,300	1,300	1,300	1,300	900	900
Treasurer Costs	400	400	400	700	700	700
Planning	11,000	6,000	6,000	5,500	5,500	5,500
Police Photocopies	15,000	6,000	6,000	6,000	6,000	6,000
Police Fingerprinting	200	200	200	200	150	150
Police Private Detail Fee's	10,000	10,000	10,000	10,000	10,450	10,450
Fire Private Detail Fee's	200	218	218	125	125	125
Trailer Park	14,000	14,000	14,000	14,000	14,000	14,000
M.V. Rental Surcharge	2,575	2,575	2,575	2,575	2,675	2,575
City Property	10,000	10,000	10,000	10,000	10,000	10,000
Departmental Revenue - Libraries:						
Library Fines	28,000	28,000	28,000	28,000	28,247	28,247
Departmental Revenue - Cemeteries:						
Interments	30,000	30,000	30,000	30,000	40,000	40,000
Other Departmental Revenue:						
Ambulance Fee's	826,000	971,000	970,000	955,000	1,000,000	955,000
Federal Emergency Management Agency Reimb.						
Council on Aging	6,000	6,000	6,000	6,000	6,000	6,000
Gallagher Rent	110,000	110,000	295,000	0	265,000	0
Comcast Technology Reimbursement	53,000	53,000	0	0	0	
Licenses and Permits:						
City Clerk	110,000	110,000	110,000	110,000	110,000	110,000
Cable T.V.						
License Commission	70,000	70,000	70,000	70,000	70,000	70,000
Police Firearms	2,500	2,500	2,500	2,500	2,500	2,500
Fire Miscellaneous	30,000	25,000	25,000	25,000	25,000	25,000
Fire Department Alarm Monitoring	33,000	33,000	33,000	33,000	33,000	33,000
Building Department	175,000	65,496	65,000	65,000	65,000	65,000
Gas Inspector	15,000	15,000	15,000	15,000	15,000	15,000
Plumbing Inspector	25,000	25,000	25,000	25,000	25,000	25,000
Sealer, Weights & Measures	13,000	13,000	13,000	7,500	7,500	7,500
Wire Permits	25,000	20,000	20,000	20,000	20,000	20,000
Health Permits	39,000	35,000	35,000	35,000	35,600	35,600
Street Opening Permits	3,500	3,000	3,000	3,000	2,400	2,400
Fines and Forfeits:						
Court Fines	30,000	30,000	23,000	20,000	20,000	20,000
Parking Fines	20,000	29,000	35,000	35,000	25,000	25,000
C.M.V.I. Fines	117,000	110,000	111,500	50,000	60,000	60,000
Parking Fine Penalties	7,000	5,000	4,500	5,000	5,000	5,000
Investment Income:						
Investment Earnings	75,000	100,000	75,000	50,000	50,000	50,000
Miscellaneous Recurring:						
Motor Vehicle Excise Holding Release Fee's	40,000	42,000	42,000	42,000	42,000	42,000
Parking Fine Holding Release Fee's	9,000	7,000	7,000	7,000	7,000	7,000
Miscellaneous Non- Recurring:						
Mass Emergency Management Agency		373,639	0	0		
Premium on sale of Bonds					575,000	0
School Building Assistance			183,871	0		
General Government One Time Aid Distribution				350,012		
FEMA snow storm reimbursement		2,473,227	0	0	661,000	0
Energy Incentive			0	0		252,832
Land Purchase Reimbursement			0	0		
Litchfield Playground Grant			105,400	0		
Medicare Part D Reimbursement	250,000	250,000	250,000	250,000	250,000	250,000
Total	5,271,000	6,611,655	5,719,464	5,265,012	5,471,247	5,173,179

GENERAL FUND EXPENDITURES

General Fund Budget:

Total Appropriations



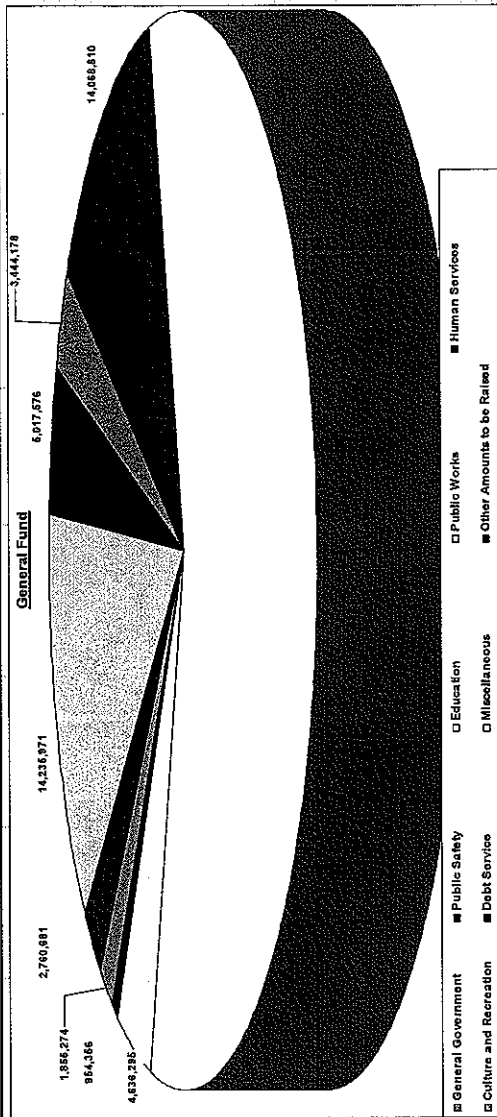
Fiscal Year	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
General Government	2,137,762	2,348,021	2,454,028	2,564,028	2,749,371	2,726,093	2,806,748	2,806,748	3,392,933	3,444,178
Public Safety	11,267,559	12,382,054	12,311,596	12,311,596	13,969,773	13,344,559	13,353,880	13,353,880	14,056,342	14,068,810
Education	41,280,682	42,404,000	43,767,968	43,767,968	45,430,328	58,709,723	59,262,000	59,445,871	63,466,000	65,032,267
Public Works	4,315,061	4,469,462	4,711,284	4,711,284	4,817,637	4,376,265	4,537,300	4,537,300	5,730,427	4,636,295
Human Services	516,573	575,505	608,308	608,308	683,376	646,226	761,464	761,464	851,445	954,356
Culture and Recreation	1,238,512	1,298,494	1,361,142	1,361,142	1,719,258	2,416,432	1,742,957	1,742,957	1,747,958	1,855,274
Debt Service	3,981,020	3,942,095	3,905,039	3,905,039	4,204,522	3,197,368	5,698,088	5,698,088	3,070,299	2,760,681
Miscellaneous	14,111,541	15,968,314	18,955,636	18,845,636	11,447,157	14,430,200	11,875,883	11,875,883	13,511,596	14,235,971
Other Amounts to be Raised	4,207,454	3,614,034	3,630,651	3,630,650	4,025,829	4,264,297	4,629,580	4,445,692	4,400,323	5,017,576
Total	83,055,164	87,001,979	91,705,651	91,705,650	99,047,251	104,111,163	104,667,900	104,667,853	110,227,323	112,005,408

Budget Notes

(SUMMARY OF MAJOR COST INCREASES)

* Net School Spending increase	\$1,233,999
* Local Contribution to Net School Spending increase	\$837,014
* Veteran Service Benefits	\$45,000
* Refuse Collection decrease	\$500,000
* Pension increase	\$603,347
* Collective Bargaining reserves increase (unions)	\$500,000
* OPEB Active Employee's Funding increase	\$150,000
* Debt Service High School project increase	\$850,000
* Police Salary & Wages & OT increase of	\$125,000
* FEMA Reimbursement applied to Snow & Ice deficit	\$661,000
* Non-Union Increases of 3%	\$180,000
* H.S. Project Principle (Energy Incentive)	\$252,832
* Skyview Project Debt Service decrease	\$780,000

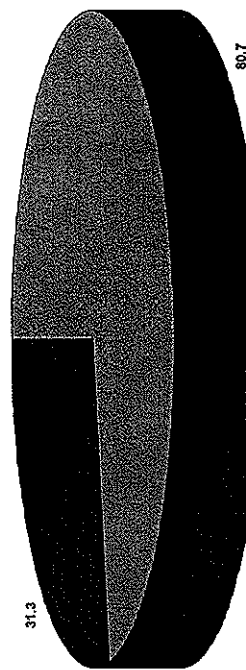
FY2014



☐ General Government
☐ Public Safety
☐ Culture and Recreation
☐ Education
☐ Miscellaneous
☐ Public Works
☐ Human Services
☐ Other Amounts to be Raised

General Fund:	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
General Government	2,137,752	2,348,021	2,564,028	2,749,371	2,726,093	2,806,748	2,806,748	2,882,132	3,392,933	3,444,178
Public Safety	11,267,559	12,382,054	12,311,596	13,969,773	13,344,559	13,353,880	13,353,880	13,642,267	14,056,342	14,068,810
Education (direct appropriations)	4,128,682	42,404,000	43,767,988	45,430,328	58,709,723	59,262,000	59,445,871	61,646,442	63,466,000	65,032,267
Public Works	4,315,081	4,469,462	4,711,284	4,817,637	4,376,265	4,537,300	4,537,300	4,957,699	5,730,427	4,636,295
Human Services	516,573	575,505	608,308	683,376	646,226	761,464	761,464	806,063	851,445	954,356
Culture and Recreation	1,238,512	1,288,494	1,361,142	1,719,256	2,416,432	1,742,957	1,742,957	1,713,953	1,747,958	1,855,274
Debt Service	3,981,020	3,942,095	3,905,039	4,204,522	3,197,368	5,698,088	5,698,088	2,466,029	3,070,299	2,760,681
Other Amounts to be Raised	4,207,454	3,614,034	3,630,651	4,025,829	4,264,297	4,629,580	11,875,883	12,382,427	13,511,596	14,235,971
Miscellaneous	14,111,541	15,968,314	18,955,636	11,447,157	14,430,200	11,875,883	4,445,692	4,827,191	4,400,323	5,017,576
Total	83,086,184	87,001,979	91,315,651	89,047,251	104,111,663	104,667,900	104,667,883	105,324,203	110,227,323	112,005,408

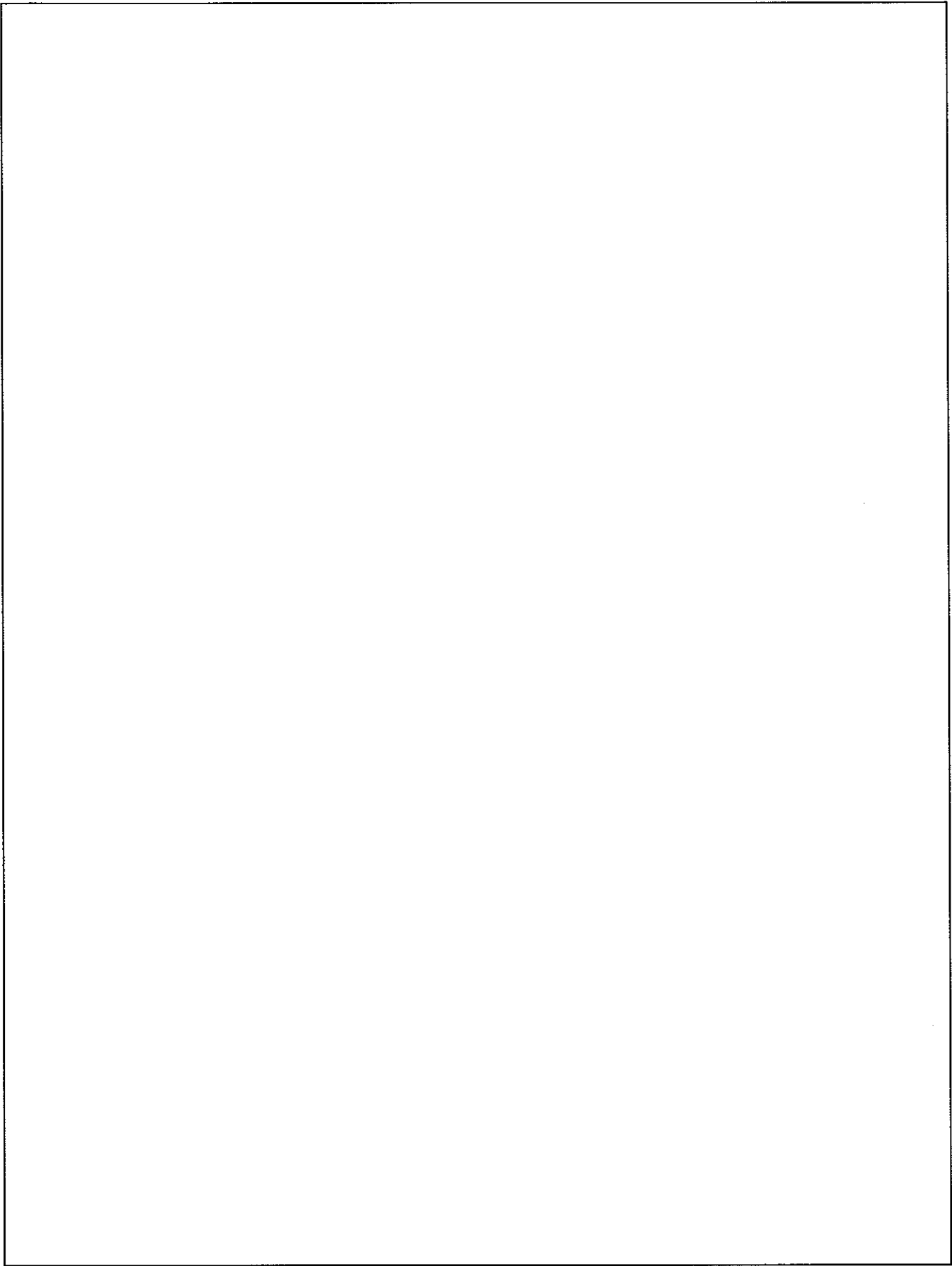
% of General Fund



☐ Salary & Wages
☐ Expenses

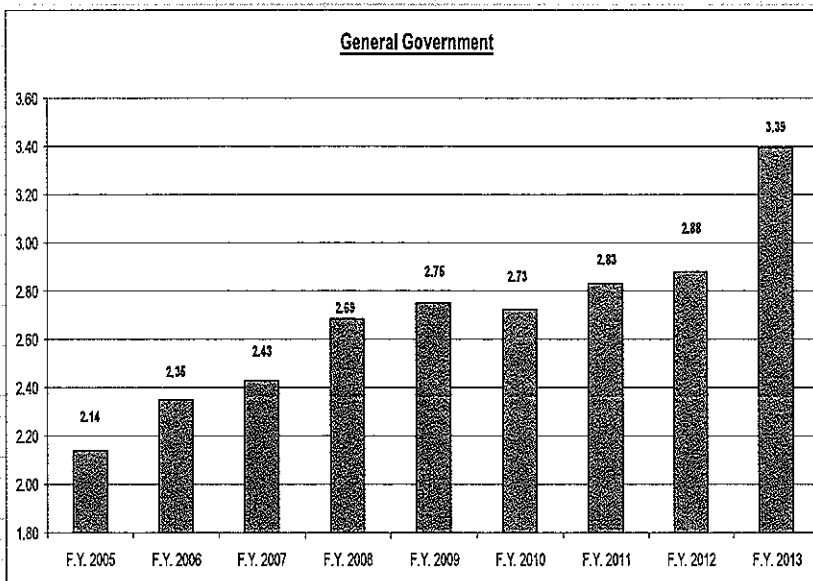
General Fund:	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Salary & Wages	44,498,667	46,493,891	47,424,099	47,424,099	50,307,396	52,867,624	53,497,584	55,006,654	55,516,172	80,656,288
Expenses	38,557,487	40,508,088	44,281,552	44,676,730	45,852,901	50,961,956	47,148,108	50,317,549	54,712,151	31,347,110
Total	83,056,154	87,001,979	91,705,651	92,100,829	96,160,297	103,829,580	100,645,692	105,324,203	110,227,323	112,005,408

GENERAL GOVERNMENT



General Fund Budget:

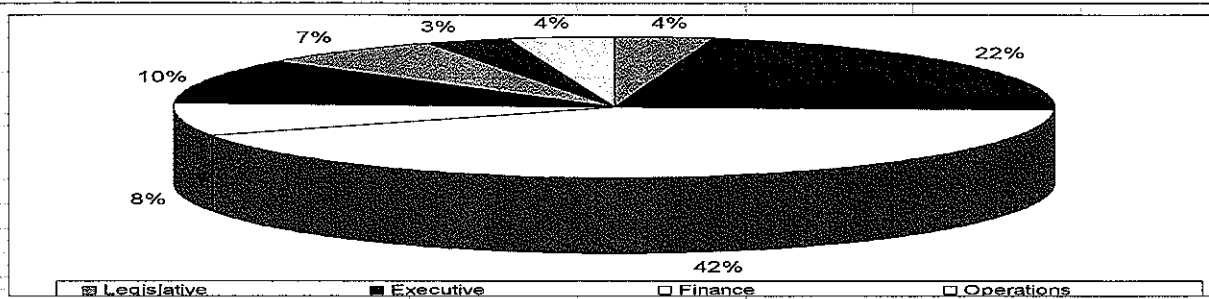
General Government



Fiscal Year	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
Executive	126,657	137,910	151,038	166,858	180,483	225,110	224,700	223,990	227,725	736,804
Legislative	70,100	82,890	83,390	91,090	113,885	115,795	114,430	114,575	116,085	118,660
Finance Administration	1,104,531	1,176,016	1,189,482	1,274,738	1,310,030	1,252,602	1,303,737	1,314,704	1,344,650	1,430,634
Operations Support	287,067	365,843	379,747	476,827	406,610	452,035	425,835	446,302	902,199	255,850
Licensing and Registration	299,248	300,595	303,171	323,827	353,473	307,713	332,803	345,324	351,828	343,319
Land Use	107,194	124,688	144,186	161,042	190,577	170,575	192,929	191,047	212,604	234,176
Development	45,456	49,325	44,459	49,821	50,863	50,363	85,293	93,990	95,978	100,235
Other General Government	97,500	110,754	133,555	141,460	143,450	151,900	149,100	152,200	141,864	132,000
Total	2,137,753	2,348,021	2,429,028	2,686,663	2,749,371	2,726,093	2,828,328	2,882,132	3,392,933	3,551,678

Budget Notes

- * Personnel Department transferred to Mayor's Budget.
- * Miscellaneous buy-back and incentive pay items transferred to Mayor's Budget.
- * Non-Union wage increases of 3% funded.
- * Prior year wage settlements reflected in FY14 budgets.



General Government:	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
LEGISLATIVE:					
City Council Salary & Wages	102,295	100,890	100,890	102,400	103,900
City Council Expenses	13,500	13,540	13,685	13,685	14,760
City Council Capital Outlay Expenses		0	0		
EXECUTIVE:					
Mayor's Salary & Wages	205,960	207,400	206,690	210,425	715,564
Mayor's Expenses	11,850	10,000	10,000	10,000	13,940
Other Executive:					
Telephone System	900	900	900	900	900
Mass Municipal Association Dues	6,400	6,400	6,400	6,400	6,400
FINANCE ADMINISTRATION:					
City Comptroller Salary & Wages	213,049	213,074	217,505	219,308	238,090
City Comptroller Expenses	7,750	7,750	7,750	7,750	7,750
Budget Director Salary & Wages	20,323	21,713	23,032	30,711	33,239
Budget Director Expenses	2,180	2,180	2,180	2,180	2,180
Purchasing Salary & Wages	114,411	114,411	114,411	114,411	124,474
Purchasing Expenses	7,250	7,250	7,250	7,250	7,250
Purchasing Capital Outlay Expenses	0	0	0	0	
Assessor's Salary & Wages	302,310	294,810	291,776	293,564	320,143
Assessors Expenses	25,600	28,200	28,250	33,950	34,950
Property Revaluation	0	23,000	23,700	25,000	25,000
Treasurer Salary & Wages	129,650	129,780	130,030	130,030	140,483
Treasurer Expenses	47,385	49,385	49,385	49,585	49,585
Collector Salary & Wages	138,685	139,125	139,375	143,151	154,430
Collector Expenses	148,010	147,560	150,560	153,260	156,060
Other Finance Administration:					
- Other Finance Offices & Accounts	46,000	74,000	78,000	78,000	78,000
- Audit of Municipal Accounts	50,000	51,500	51,500	56,500	59,000
OPERATIONS SUPPORT:					
City Solicitor Expenses	185,000	185,000	185,000	185,000	92,500
Collective Bargaining Expenses	30,000	52,000	52,000	495,000	0
Information Technology Task Force	177,600	129,400	152,000	164,897	163,350
Personnel Salary & Wages	55,435	33,355	53,302	53,302	
Personnel Expenses	4,000	4,000	4,000	4,000	
LICENSING /REGISTRATION:					
City Clerk Salary & Wages	153,655	153,785	165,696	172,575	192,487
City Clerk Expenses	14,265	13,900	13,235	13,010	12,700
City Clerk Capital Outlay	0	0	0	0	
Elections & Registrations Salary & Wages	50,368	50,393	50,443	50,418	54,092
Elections & Registrations Expenses	72,600	97,900	99,125	98,000	66,200
Election & Registrations Capital Outlay	0	0	0	0	
License Commission Salary & Wages	14,800	14,800	14,800	14,800	13,640
License Commission Expenses	2,025	2,025	2,025	3,025	4,200
LAND USE:					
Conservation Commission Salary & Wages	44,992	47,218	50,689	52,523	58,202
Conservation Commission Expenses	6,353	6,353	6,353	6,353	7,140
Planning Department Salary & Wages	90,438	108,978	104,579	124,514	139,673
Planning Department Expenses	5,600	8,000	8,000	8,000	8,150
Board of Appeals Salary & Wages	4,000	4,000	4,000	4,000	4,000
Board of Appeals Expenses	7,650	6,550	5,300	5,300	4,800
Other Land Use:					
- Regional Planning Assessment	11,542	11,830	12,126	11,914	12,211
DEVELOPMENT:					
Economic Development Salary & Wages	45,963	46,093	49,840	51,828	56,085
Economic Development Expenses	3,400	39,200	44,150	44,150	44,150
Other Development:					
Industrial Development Salary & Wages	1,000	0	0	0	
Industrial Development Expenses		0	0	0	
OTHER GENERAL GOVERNMENT:					
Municipal Buildings Salary & Wages	0	0	0	0	
Municipal Buildings Expenses	142,300	137,600	140,700	120,000	120,000
Municipal Buildings Maintenance Expenses	5,600	7,000	7,000	16,864	7,000
Municipal Buildings Maintenance Overtime	4,000	4,500	4,500	5,000	5,000
Gallagher/District Court Salary & Wages	0	0	0		
Gallagher/District Court Expenses	0	0			
Total	2,726,093	2,806,748	2,882,131	3,392,933	3,351,678

City Council

Mission Statement

The City Council is elected by the registered voters of Leominster, and is responsible for taking action on all matters that come before it in accordance with Massachusetts General Laws and the City of Leominster ordinances, such as:

- Petitions and communications
- Mayoral appointments
- Orders, Ordinances, Resolutions
- Special Permits

The City Council is accountable to all citizens of Leominster.

Management Scorecard

Prior Year Accomplishments

- Held 30 committee meetings.
- Establishment of new City Council Committees and amendment to the Rules of Procedure.
- Adoption of a the Revised Zoning Ordinances.

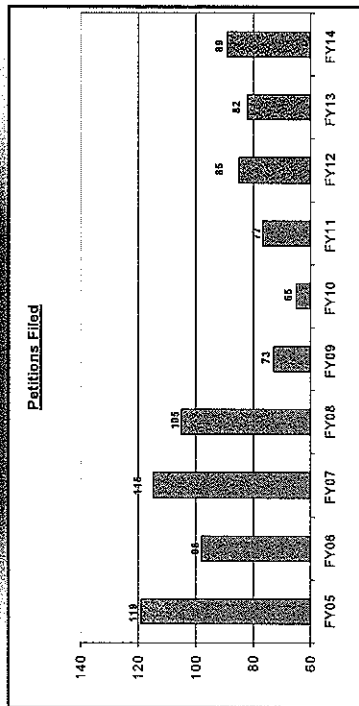
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Petitions	89
Communications	108
Mayoral appointments	250
Orders	2
Resolutions	7
Special Permits & Zoning	6
Regular Meetings	24
Special Meetings	5
Hearings	43

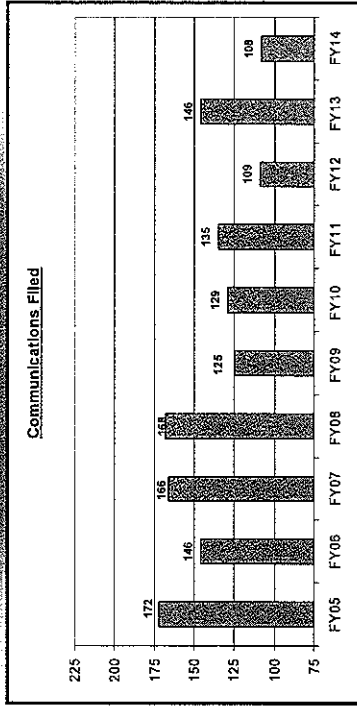
F.Y. 2014 Selected Program Objectives

- Timely action on all Communications, Petitions, Resolutions and Orders presented to the City Council

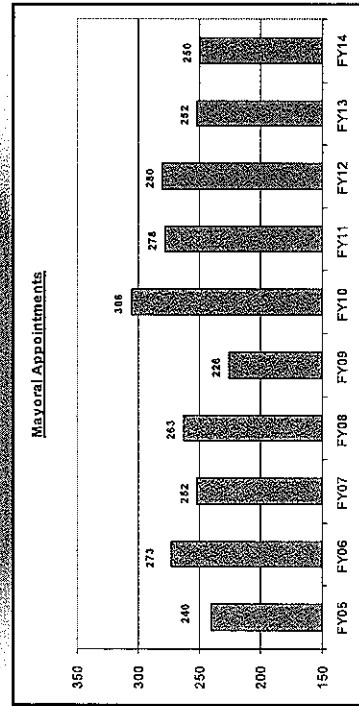
Action by the City Council on petitions presented to it by a member of the Council, a City Department Head or the General Public



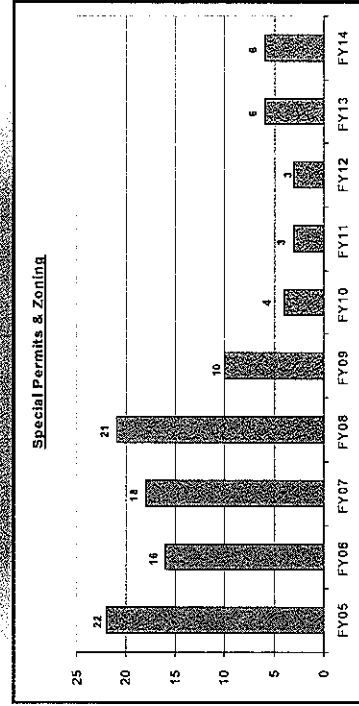
Action by the City Council on communications submitted by the Mayor.



Action by the City Council on appointments to all City Boards, Commissions and Committees, submitted by the Mayor.



Action by the City Council on Special Permit Applications, Zoning Ordinances and Rezoning of property.



Mayor's Office

City of Leominster

General Fund

Expenses

Fiscal Year 2014

Activity

Selected
Highlights

Mission Statement

Mission Statement

The mission of the Mayor's Office is to enhance the effectiveness and efficiency of city government by acting as liaison between all of the City of Leominster's departments, boards and commissions, businesses, residents and the external authorities as needed. As Chairperson, the Mayor provides oversight and management for the Leominster School Committee. We strive to maintain our small town charm while providing the amenities of a city. We are committed to maintaining and expanding our infrastructure to plan for the future while keeping costs down, working to provide an educational atmosphere where our children can maximize their potential, and providing businesses of all sizes with the necessary resources to expand. Quality of life for all ages is critical. We work every day to make Leominster a better place to live, work and play.

Activity	Measures of Quantity/Quality
Customer Service	
School Committee Chairperson	Attends 24 scheduled meetings and a number of special meetings.
Administration	Provide administrative support to all programs operated through the Mayor's Office.
Office on Volunteer Services	Promotes civic pride & spirit throughout the city with many different community events.
City Council Agendas	Submit appropriations, appointments & communications to the Clerk's Office for 24 scheduled meetings.

Management Scorecard

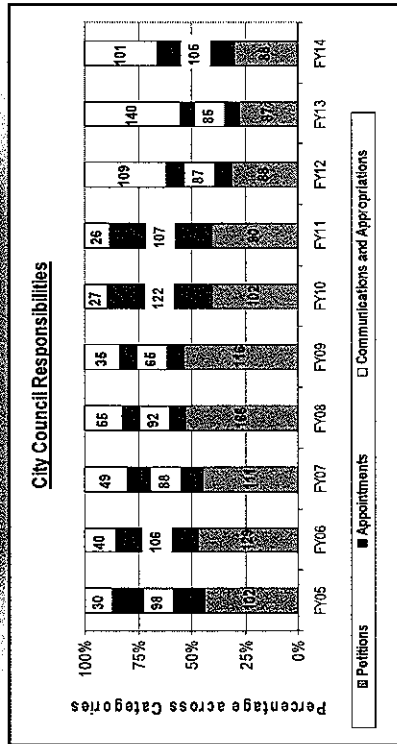
Prior Year Accomplishments

- Maintained fiscal stability with more than \$12 million in the City's stabilization account and Aa2 bond rating and a strong commitment to funding our pension system.
- Continued success with fuel assistance program
- Increased outreach efforts to residents/businesses
- Completed infrastructure improvements to Routes 2 and 12 and Hamilton Street
- Renovations to Fallbrook and Southeast Schools
- Continued energy upgrades to municipal buildings
- Preserving history through the purchase and upgrade to the Drake House
- More than \$1 million in sewer/water investments
- Continued upgrades to city buildings and equipment
- New playground at Southeast School

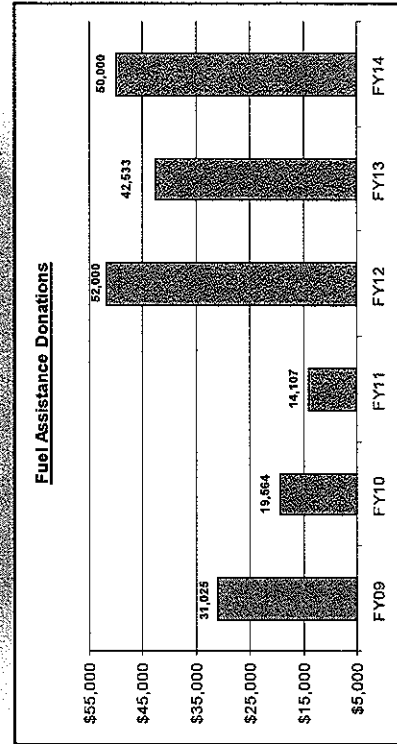
Selected Program Objectives

- Move forward on a new police station
- Continue to work with state and federal government on Route 13
- Whitney Street Bridge improvements
- Continue to work with state and federal government on Route 13
- Expand technology throughout our city departments
- Expand technology into our department of public works
- Launch a marketing plan to help promote the city to new business
- Construction of Phase II of Monoosnoc Brook Walkway downtown
- Completion of Fournier Splash Park, upgrades to Barrett Park and Third Street playground
- Celebrate Leominster's 100 years as a City and 275 years as a town
- New fields at Leominster High School
- Continued upgrades to Adams Street area

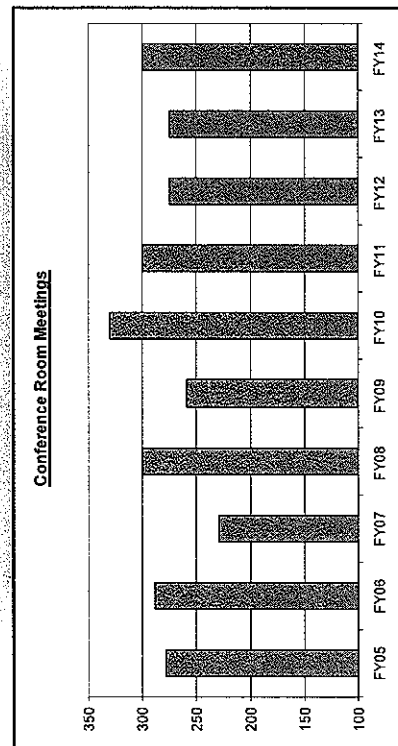
The Mayor is responsible for submitting all appropriations, communications and appointments of Board and Commissions members to the City Clerk biweekly to place on the City Council agenda.. All appropriations, communications and appointments need to be voted on and accepted by the City Council before coming into effect.



The mayors office began a fuel assistance donation program during the winter of 2008. It started with the plea to every resident to donate \$1.00 to help families in need in to help defray the costs of heating expenses.



The Mayor's Office schedules the mayor's appointments, weekly cable show, re-serves the conference room, files annual reports, submits the budget to the City Council and fields calls from residents to the proper city department.



Mission Statement

The mission of the Mayor's Office - Massachusetts Municipal Association - is to attend monthly meetings to keep the City of Leominster up to date on all the rules, regulations and decisions regarding local aid, legal analysis, state funding, etc.

Selected Activity Highlights

Activity	Measures of Quantity/Quality
Meetings	12
Attend Annual Meeting	1

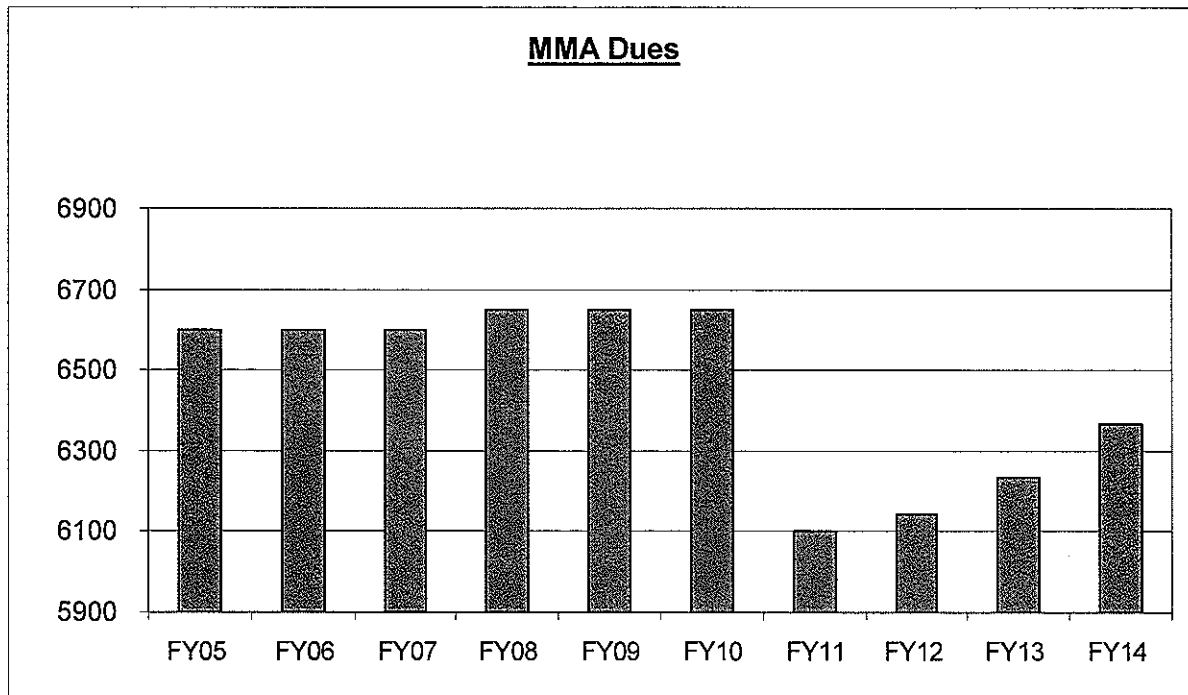
Management Scorecard

Prior Year Accomplishments

- Membership allows for the City of Leominster to obtain competitive insurance premiums for Worker's Compensation and Property Liability coverage.

F.Y. 2015 Selected Program Objectives

- Attend monthly meetings
- Discuss local aid, legal analysis, state funding, policy matters and other information regarding city & state
- Keep the City of Leominster informed on the above issues and on current voting that affects Leominster
- Attend Annual Meeting



City Comptroller

City of Leominster

General Fund

Financial
Administration

Fiscal Year 2014

Mission Statement

The City Comptroller, under Massachusetts General Laws, the City of Leominster Ordinances and local administrative practices is primarily responsible for:

- ACCOUNTING
- BUDGETING
- RETIREMENT
ADMINISTRATION
- GROUP INSURANCE
ADMINISTRATION
- FINANCE
ADMINISTRATION

sional management practices for the City that ensure fiscal strength,

security and accountability.

This will allow for a more clear focusing by departments upon the obtainment of strategic goals and objectives over a multi-year period which address the needs of the Citizens, Officials, departments and employee's of the City of Leominster.

In initiating continuous quality improvement efforts in these program areas, we will strive to create and manage a dynamic fiscal management team and policy that promotes profes-

Management Scorecard

Prior Year Accomplishments

- Full funding of retirement system reduced to FY 2019
- Discount Rate lowered to 6.75%
- Certified Free Cash at 4.26 % of revenues (minimum of 5% of revenues is the goal).
- OPEB report completed as of 1/1/2013
- Pension Report completed as of 1/1/2014
- *Moody's Bond Rating at the AA2 category*
- Stabilization fund reserve level at 10% of revenues
- Establish OPEB Trust Fund
- Mayor's Budget document upgrades

Selected Activity Highlights

Activity	Measures of
Payroll Checks	48,578
Accounts Payable Checks	17,984
GASB/Statutory Financials	Annual/Interim
Statutory Budget FY14	
General Fund	\$106,735,000
Water	\$5,650,000
Sewer	\$5,206,000
Retirement System 12/31/2014	393 retiree's /644 actives
Pension Payroll	\$155,808,104 in assets \$8,496,815
Group Insurance 9/14 Contracts	7 products
City/School : Medical	1093
Dental	1549
	680
Group Ins Claims Trust Fund	
Claims Trust Fund Revenues	\$19,776,483
Appropriation Transfers to;	\$14,017,684
Bond Official Statements	2 Statements
Bond Rating	AA2
Participation Notes	MIGI

F.Y. 2014 Selected Program Objectives

Execute Financial Policies

- Operating Revenue/Expense Structural Balance Improvements
- Operating Surplus to 5% of revenue
- Stabilization Fund Growth

Issue Financial/Budget Documents

- Statutory/Mayor's Budget Documents
- GASB Annual/Interim Financial Statements
- Continuing Disclosure/ Bond Official Statements
- Audit Reports/Preparation

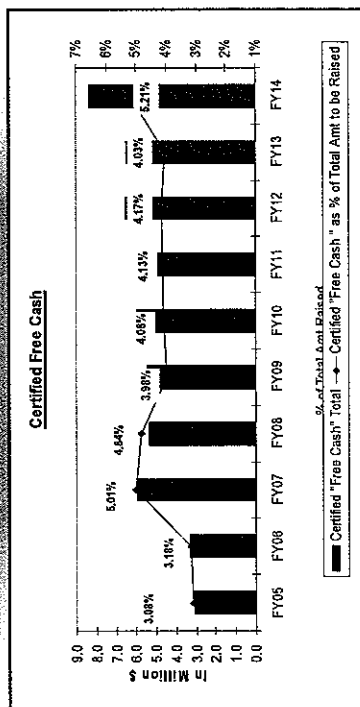
Manage Retirement/OPEB Systems

- Retirement Actuarial Report for 1/1/2014
- Open OPEB investment account with PRIT
- Lower discount rates to measure liabilities for Retirement/OPEB

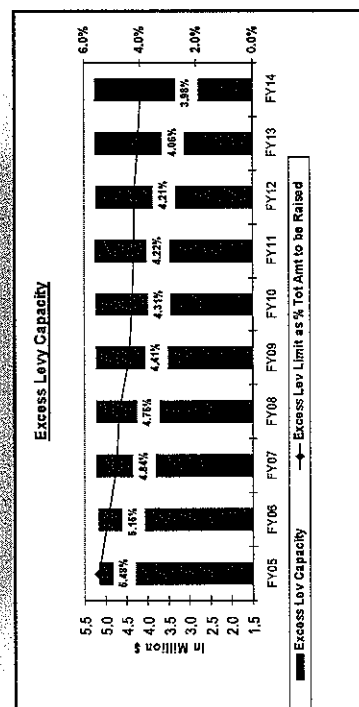
Other Finance Administration

- Set Tax Rate/Recap Reports
- Manage Group Insurance (\$20,000,000 of Statutory Budget)
- School End of Year Reporting/NSS reporting
- Capital Asset Budget/Reports

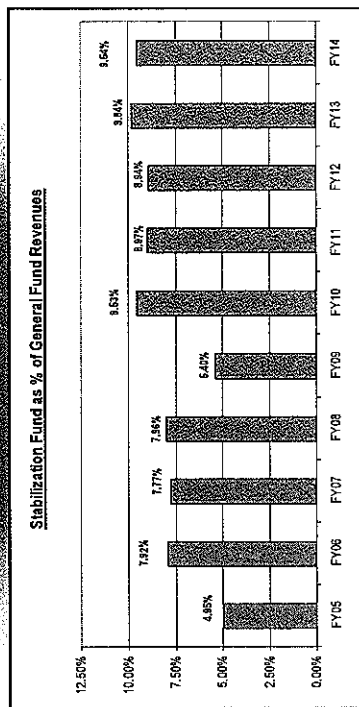
In addition to having budgeted revenues equal to budgeted expenses when the tax rate is set, The General Fund should be monitored to insure that actual current revenues at least equal current expenditures and encumbrances. If, during the fiscal year it becomes apparent that a deficit is likely, the City should take corrective actions to address the situation.



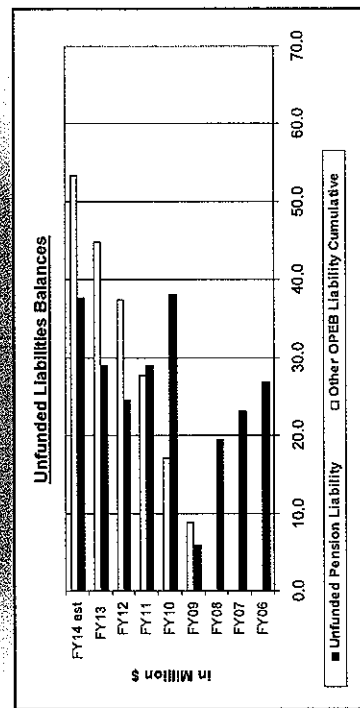
The City of Leominster has the flexibility to raise an additional \$5,200,000 per year through the tax levy.



The 6/30/2012 Stabilization Fund balance is \$ 12,514,408. This would only be used for catastrophe, emergencies and short term interim financing. The City goal is to reach a minimum of 10% of total revenues to provide for a safety net equal to a two-year budget cycle downturn.



The City of Leominster currently has over \$68,470,198 in current unfunded liabilities for benefits already earned by current, active and retirees employees and their dependents.



Budget Director

City of Leominster

General Fund

Financial
Administration

Fiscal Year 2014

General Government

Mission Statement

To assist in the communication and adoption of operating, service level and capital needs budgets and work plans of departments which will assist in obtainment of planned accomplishments which address the strategic goals and objectives of the citizens, officials, departments and employees of the City of Leominster

Selected Activity Highlights	
Activity	Measures of Quantity/Quality
General Fund Amount FY 2014	\$112,005,408
State Aid	\$46,745,638
Tax Levy FY 2014	\$57,832,951
Net School Spending Requirement FY 2014	\$67,647,209
School non-N.S.S: Transportation	\$2,665,000
Debt Service	\$1,376,200
All Funds: Total Amount to be raised FY14	\$125,065,078
"Free Cash" Recap Appropriations F.Y. 2014	\$5,282,619
"Other Funds" Appropriations F.Y. 2014	\$1,938,627
Water Budget FY 2014	\$5,650,000
Sewer Budget FY 2014	\$5,206,000

Management Accomplishments

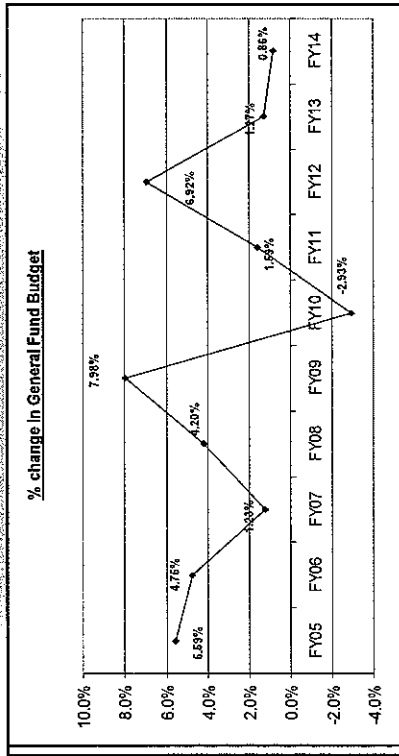
Prior Year Accomplishments

- Statutory Budget development
- Budget Summary development
- GASB 34 Capital development
- Group Insurance database maintenance
- Tax Classification Report

F.Y. 2013 Selected Program Objectives

- Development of statutory budget
- Update Mayor Summary budgets
- FY 2014 WEB-based budget presentation.
- Develop Finance Department Indicators Document
- Initiate strategic indicator documents
- GASB 34 Capital Reporting
- Performance Dashboards
- Development of Tax Classification Report Group Insurance Trust Fund Billing

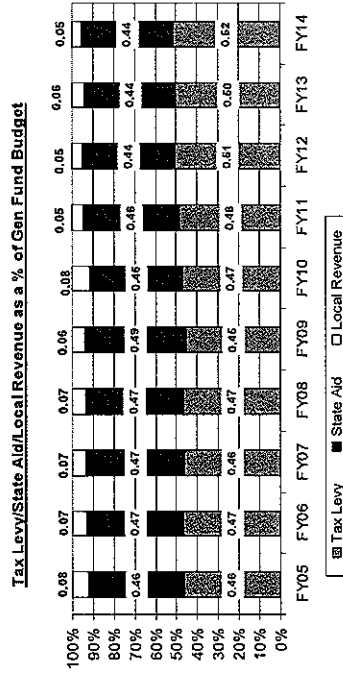
The City budget rate of growth is very dependant upon State Aid increases.



Reliance upon State Aid has been moderating steadily primarily due to the slowing of educational aid Lottery Aid. **FY14: Tax Levy \$ 57,832,951**

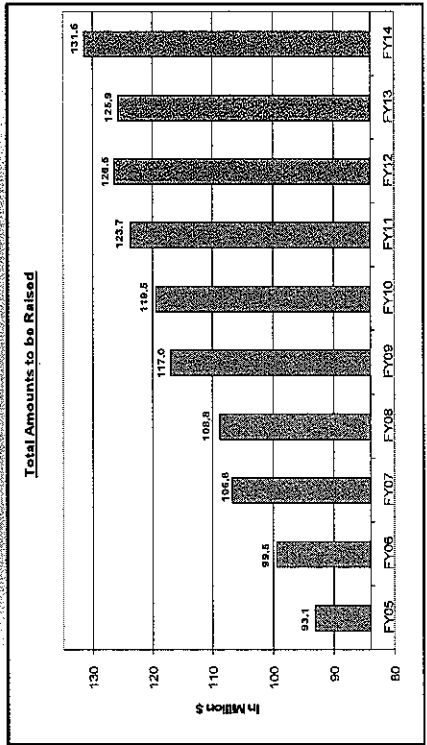
State Aid \$46745,638

Local Receipts \$ 5,178,179

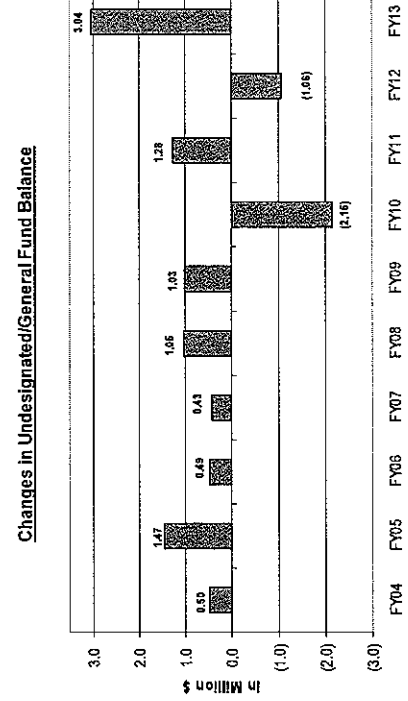


In setting the FY 2014 tax rate, the following amounts were raised (Total: \$129,747,063):

General Fund: \$111,669,817 Free Cash: \$5,282,619
Other Available Funds: \$ 1,938,627 Offset Receipts (Water & Sewer): \$10,856,000



Operating results of the General Fund impact the next year's stability to fund needed capital improvements.



Purchasing

Mission Statement

To oversee and manage the procurement of all goods and services, including Real Property, as well as the disposition of all surplus goods and Real Property, under the provisions of local ordinances and State statutes; thereby increasing public confidence in the governmental procurement process by ensuring the fair and equitable treatment of all persons who seek to provide supplies or services to the City of Leominster.

Management Scorecard

Prior Year Accomplishments

- Leominster High School Renovations—Phase II
- Water Treatment Plant Upgrades
- Police Station Heating System
- New Fire Apparatus

City of Leominster

General Funds

Financial
Administration

Fiscal Year 2014

Selected Activity Highlights

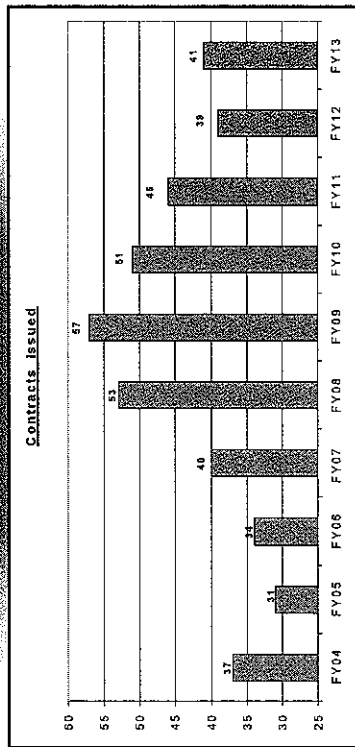
Activity	Measures of Quantity/Quality
Purchase Orders	\$ 5,368,641.51
Total Contract \$	\$15,076,227.04
Goods	\$ 2,049,799.72
Services	\$ 12,795,359.83
Design	\$ 231,067.49

F.Y. 2014 Selected Program Objectives

- Roof Replacement @ Southeast School
- New Boilers @ Southeast & Fall Brook Schools
- Police Dept. Window Replacement
- Monoosnoc Brook Rehabilitation

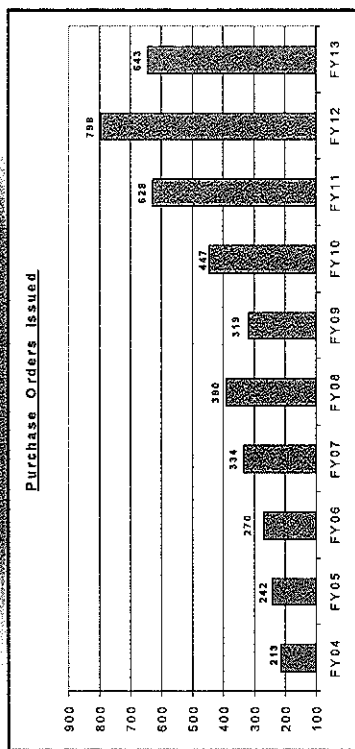
Contracts are issued for purchases of goods or services over \$25,000.

Contracts are issued after a formal public bidding process has been completed.

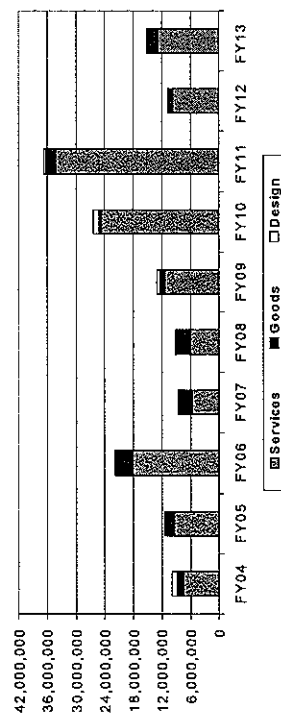


Purchase Orders are issued for purchases of goods or services between \$5,000 and \$25,000.

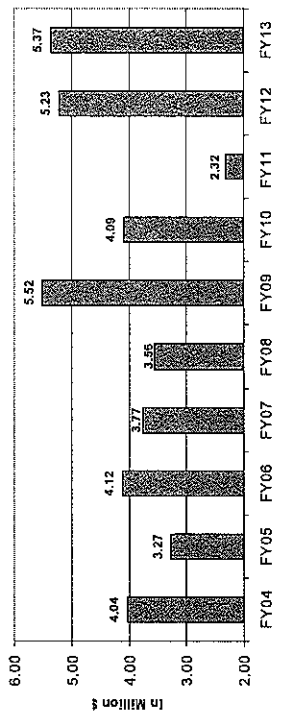
Purchase Orders are issued after a minimum of three quotes are obtained for the item in question.



Contract \$ by Type



Purchase Orders



Board of Assessors

Mission Statement

The Board of Assessors is required to assess all Real and Personal Property within the confines of the City, at full, fair cash value. In addition, the Assessing Department must administer, annually, the processing of 42,000+ motor vehicle excise tax bills and grant over 600 exemption applications, and be the prime source of information regarding title and valuation of the 14,000+ Real and Personal Property accounts for the City. We are committed to providing timely, accurate and courteous service to all the Citizens of Leominster. The main programs which the Board of Assessors are engaged in yearly are

VALUATION

- RESIDENTIAL
- SALES RATIO

STUDIES

- COMMERCIAL & INDUSTRIAL I & E STUDY
- PERSONAL PROPERTY VALUATIONS
- ABATEMENTS
- PERMITS

SPECIAL TAXATION PROGRAMS

- CHAPTER LAND
- TAX INCREMENT FINANCING PLANS
- TAX EXEMPTS

MOTOR VEHICLE EXCISE TAX PROGRAM

Management Scorecard

Prior Year Accomplishments:

- Completed FY2013 interim certification
- Completed 10 Year Cyclical Inspection Plan.

Selected Activity Highlights

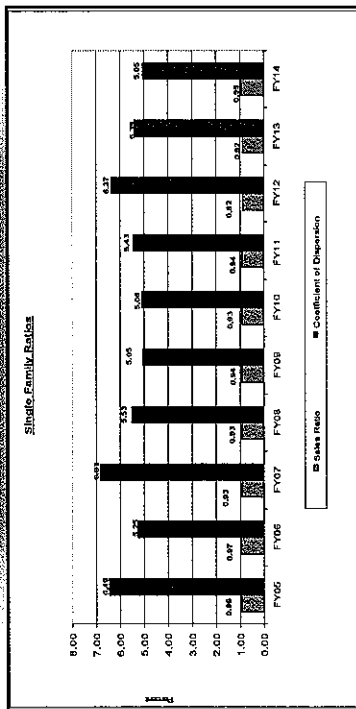
Activity	Measures of Quantity/Quality
Sales ratio studies	Sales ratio single family= .95 Coefficient of dispersion =5.05
Building Permits	931
Abatements	Applied = 68 Res = 43 C & I = 7 PP = 18
New Growth (All Classes)	866,066
Personal Exemptions	Administered 646 exemptions For total tax dollar write off of \$499,794.31
Chapter Land	Farming = 30 Forestry = 23 Recreation = 5
Tax Incentives	Work with EDC Coordinator in setting up TIF's—insure compliance and value.
Tax Exempt Property	Check status yearly of 255 tax exempt improved parcels
Motor Vehicle Excise	Issue bills: 44,837

F.Y. 2014 Selected Program Objectives

- Finish last year of DOR recommended "measure and list" program by inspecting 1500 improved parcels per year in-house
- Continue to inspect and update a third of all the Personal Property accounts.
- Complete FY14 Interim Year update

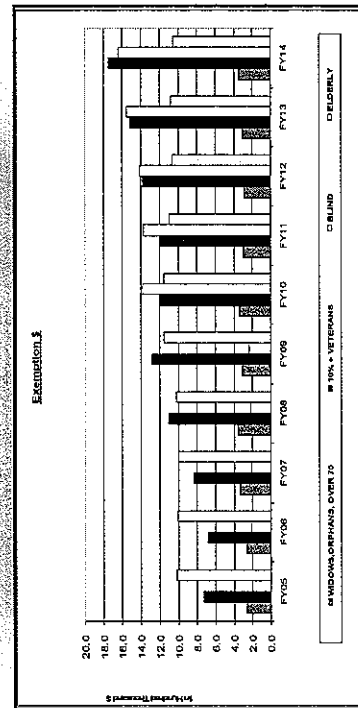
RESIDENTIAL SALES RATIOS

Mass DOR requires that the sales ratio ranges be between 90%-110% while the coefficient of dispersion cannot exceed 10. These studies are used to insure that assessments are equitable.

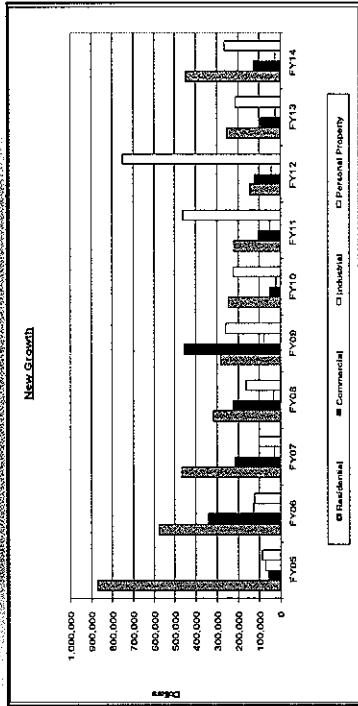


EXEMPTIONS

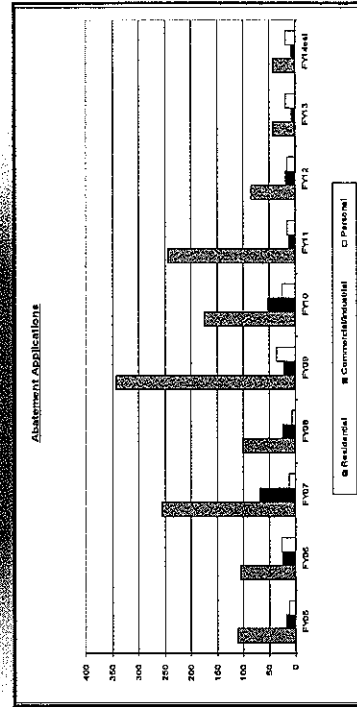
Exemptions are governed by Mass General law Chapter 59, sections 17, 22, 37, and 41. Beside the base amount allowed by statute, the City of Leominster add up to an additional 50% for those that qualify.



New growth is determined by the amount of new construction, that occurs in a twelve month span. It should come from all classes, a spurt in residential may indicate economic trouble in the C & I classes. Too much residential growth can lead to increased impact on city services and the school system.



The number of abatements per each class should correspond to the number of parcels in each of the classes of property in relationship to the total number of parcels in the City. Any year in which the ratios diverge the next year attention will be given to the problem class. In Triennial Revaluation years the number of abatements will be higher.



Treasurer's Office

Mission Statement

The City Treasurer's Office is responsible for the receipt, posting, classifying, depositing, and investing of all money belonging to the City in accordance to rules and guidelines established by the State Department of Revenue and the City Ordinance. In addition, the Treasurer's Office must receive and process payroll checks and vendor warrants for payment and oversee the City Trust Funds, Debt Payments, Tax Title Accounts and Investments. We also reconcile all bank accounts and prove all cash with the City Comptroller on a monthly basis. We will provide high quality customer service to all Taxpayers, Employees and other Customers.

- **TAX TITLES**
TAX LIENS
AGREEMENTS
FORECLOSURES
SALES
- **BANKING**
INVESTMENTS
RECONCILIATION
- **ADMINISTRATION**

MANAGEMENT SCORECARD

Prior Year Accomplishments

- Now reviewing Veribanc reports online.
- Reviewed all city trust funds with advisors.. Slight increase in equities in both portfolios.
- Submitted final notices on 4 Tax Title Accounts by Attorney.

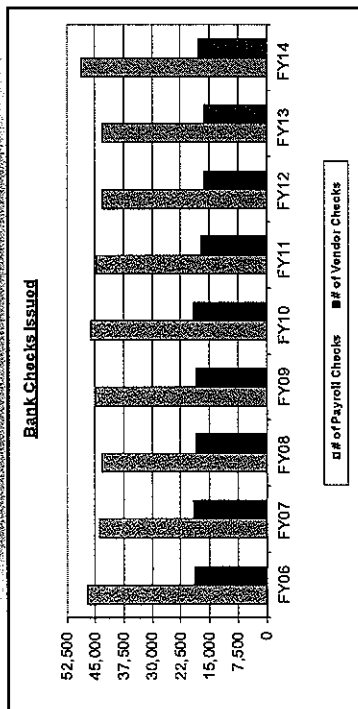
Selected Activity Highlights

Activity	Measures of Quantity/Quality
New Tax Titles	101
Subsequent Tax Titles	247
Titles submitted to Court	0
Titles in Foreclosure	73
Banking/Average Investment	0.24%
Trust Funds Investment	1.85%
# of Bank Accounts Reconciled	46
# of Payroll Checks Processed	48,578
# of Vendor Checks Processed	17,894

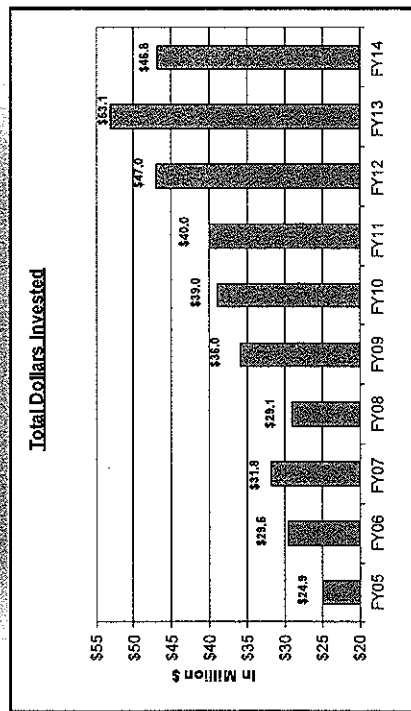
F.Y. 2014 Selected Program Objectives

- Submit next round of Tax Titles for foreclosure.
- Review new online procedure for land of low value takings.
- Review tax title for demand letters to be issued by Attorney's.

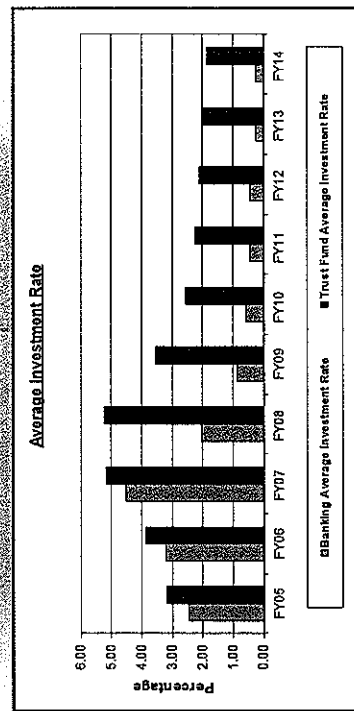
The average amount of bank checks processed each week:
 PAYROLL: 830 VENDOR: 314



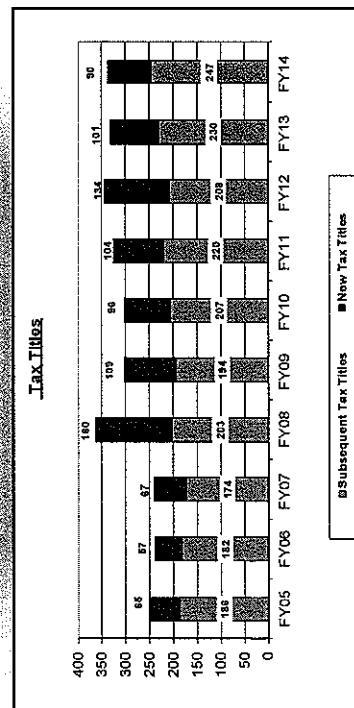
The Treasurer must follow guidelines established by the State pertaining to investment of Public Funds. Investments are made based on criteria in the following order:
 1) SAFETY 2) LIQUIDITY 3) YIELD



Banking Investments are usually short term while Trust Fund Investments are longer term investments. Changes in rates reflect current economic conditions and Federal Reserve Correction Policy.



Taxes not paid on real estate parcels by a certain date are sent notices of Tax Title Liens by the Collector. The Collector then turns them over to the Treasurer as New Tax Titles. If Taxes continue to be delinquent in following years, the real estate parcel is considered a Subsequent Tax Title Account.



City Collector

City of Leominster

General Fund

Financial
Administration

Fiscal year 2014

Selected Activity Highlights

Mission Statement

The City Collector's Office is responsible for the collection of all Taxes and committed bills. We will strive to collect these bills in a timely and efficient manner.

The Collector's Office will record, post and update all accounts daily and enforce all laws pertaining to collections in accordance with guidelines established by the State Department of Revenue and City Ordinance.

In addition, we will provide high quality customer service to all Taxpayers, Employees and other customers.

- Real Estate & Personal Property Tax
- Motor Vehicle Excise
- Water & Sewer Bills
- Departmental Account Receivable Bills
- Reap Law Enforcement
- Abatement processing
- Municipal Liens
- Customer Inquiries

Activity	Measures of Quantity/Quality
Real Estate & Personal Property Tax Bills	FY13 Net Collectible: 54,569,703 Collected by 6/30/13: 39,869,444
Motor Vehicle Excise	FY13 Net Collectible: 3,056,435 Collected by 6/30/13: 2,356,462
Water & Sewer Bills	FY13 Net Collectible: 11,457,253 Collected by 6/30/13: 8,238,443
Departmental A/R	FY13 Net Collectible: 1,483,190 Collected by 6/30/13: 1,471,845
Municipal Lien Certificates	Issued in FY 2013: 1336
Abatement Processing Real Estate & P.P.	700
# of Lockbox Payments processed	FY 2014: 44,382
# of E-Bill Payments Processed	FY 2014: 9,999
# of Real Estate and Personal Property bills	14,670

MANAGEMENT SCORECARD

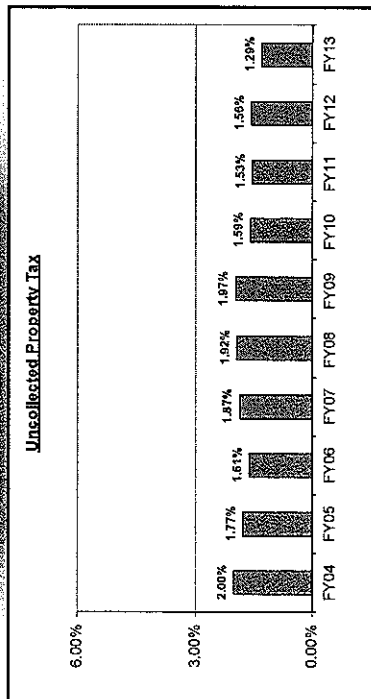
Prior Year Accomplishments

- Outsourced water demand bills using Munis file system.
- No ACH fees on E-bill online payment system.
- Fully implemented new Kelley & Ryan collection system for excise tax and parking fines.
- Delinquent tax bills now collected using E-bill dynamic bill process.
- Successful implementation of E-clerk payment system.

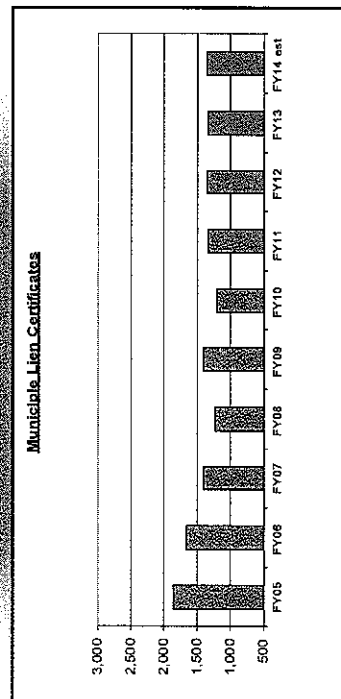
F.Y. 2014 Selected Program Objectives

- Work with E-Bill to eliminate online bank check manual processing.
- Test manual entry of E-Collection for phone payments.
- Start credit/debit deputy card payments In house on deputy collector bills.
- Work with Munis & Lockbox to allow payments on delinquent bills via lockbox.

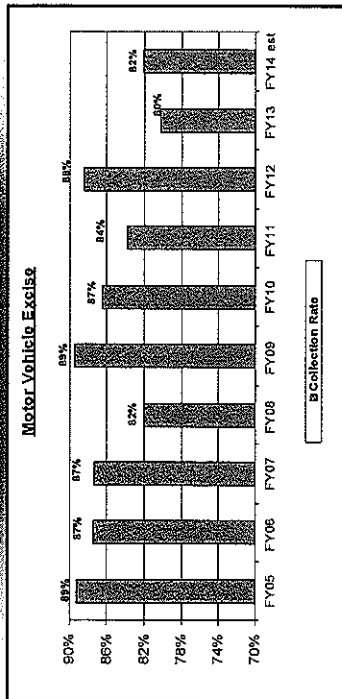
In 2013, the tax collection goal was 98%. In FY 2013 the Tax Levy was : \$ 53,400,317.



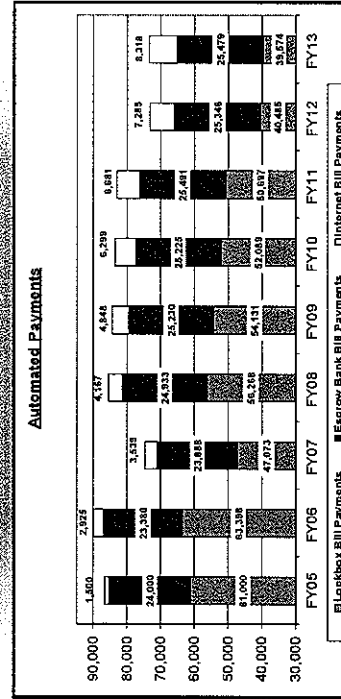
Municipal Lien Certificates are processed upon real estate transactions. A Lien Certificate is a declaration by the City of what is owed to the City per parcel of land. Municipal Lien Certificates are mainly an indicator of real estate activity in a community.



Excise Tax Collection has four steps before the Uncollected motor vehicle excise is marked at the Registry of Motor Vehicles. A registration can not be renewed until delinquent taxes are paid. There is an eight month lag between delinquency and flagging.



Payments made through automated systems speeds processing and improves cash flow. Bills are posted electronically while checks are deposited the same day without delay.



Other Finance

City of Leominster

General Funds

Treasurer

Fiscal Year 2014

Mission Statement

The Other Finance Department of the Treasurer's Office has the mission to provide strategic plans for city-wide information technology implementation and to research, evaluate and recommend hardware & software products for city departments.

The Other Finance Department will strive to accomplish this mission through the following key activities:

- Professional/Legal Services
- Banking Services

MANAGEMENT SCORECARD

Prior Year Accomplishments

- Entered into 7 payment agreements on back taxes.
- Completed full foreclosure on 6 delinquent tax title properties.
- Start new online payments for delinquent tax, water, excise & deputy payments using debit/credit cards via dynamic bill feature.

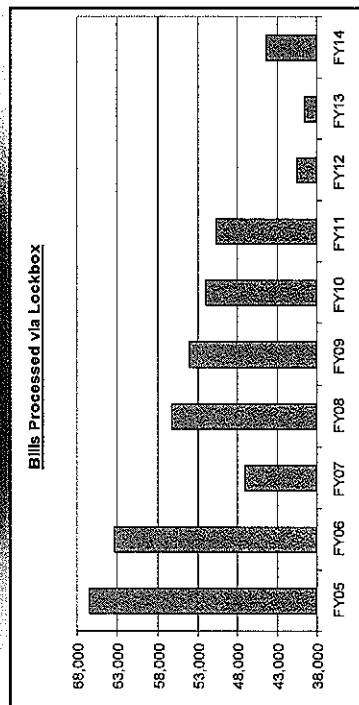
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Legal Service Hours	Hours 198.76
# of Tax Titles Foreclosed	6
# of Land Court cases	0
# of Tax Titles older than 6 months	348
# of personal property accounts delinquent	FY14 208 All Years: 1,028
Total personal property \$ delinquent	FY14 \$36,873 All Years: \$150,481
Tax title collections	\$604,474
Land of low value sales # of parcels	0
# of bank accounts Total cost of Lockbox & E-Bill processing.	46 \$ 7,226.44

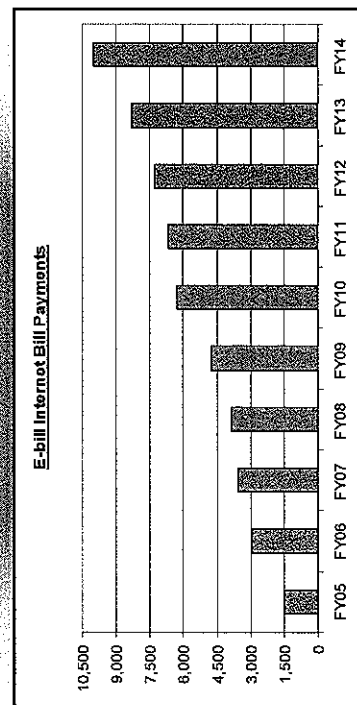
FY 2014 Selected Program Objectives

- Review city owned properties for possible sale at auction.
- Submit 10 new cases to tax title attorney for foreclosure processing.
- Review land of low value tax titles and begin new online low value taking process.

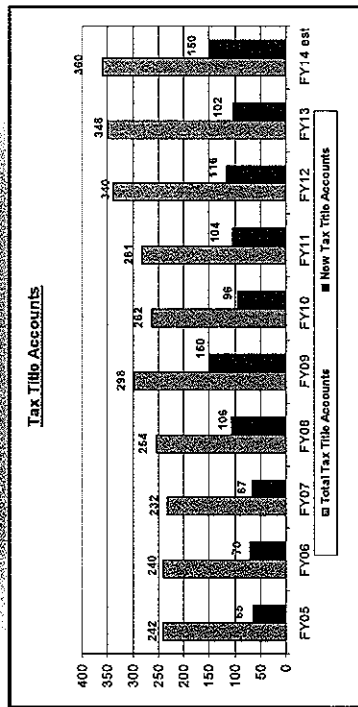
To increase efficiency of both depositing and posting payments, the City uses a Lock Box at an area bank. The Bank processes the payments and deposits the checks the same day. They also provide a file online with payment information so the City can update accounts electronically. The City currently accepts Real Estate, Personal Property, Water and Excise tax bills via lockbox.



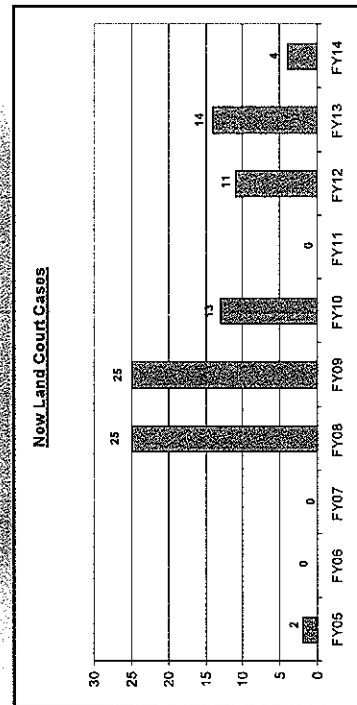
The City started accepting payments for certain bills over the internet in 2003. Since then use of the internet "E-Bill" payment system increases yearly. This graph reflects payments made directly on the City E-Bill site and not those made by online banking institutions.



Taxes not paid on real estate parcels by a certain date are sent notices of Tax Title Liens by the Treasurer. If Taxes continue to be delinquent in following years, the real estate parcel is considered a Subsequent Tax Title Account. The majority of Tax Title accounts are Subsequent Tax Title Accounts.



The City tries to select 25 parcels within the tax title accounts for foreclosure annually. Cases are submitted to the Land Court in Boston. The City must pay \$750.00 in fees to start each new case.



Audit of Municipal Accounts

General Fund

Financial
Administration

Fiscal Year 2014

Mission Statement

It is the mission of the Auditor of Municipal Accounts to provide an opinion on the general purpose financial statements of the City of Leominster for use by the financial markets, governmental agencies, policy makers and the general public; to increase the quality of the financial administration of the City

The outcome of these activities are to demonstrate legal compliance, fiscal security and accountability and to achieve improved financial management practices.

Management Scorecard

Prior Year Accomplishments

•

Selected Activity
Highlights

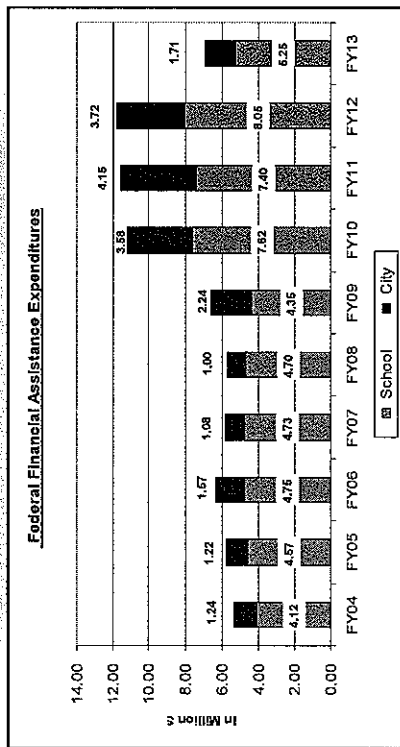
Activity	Measures of Quantity/Quality
General Long-Term Liabilities (6/30/2013)	\$55,779,861
General Obligation Bonds	
Principle:	\$55,779,861
Interest:	\$9,350,609
Total Future Debt Service:	\$65,130,470
Capital Assets (6/30/2013,)	\$249,104,899
Pension Trust Fund (total assets 12/31/13)	\$117,109,596
OPEB Trust Fund	\$5,016,150
Internal Service Funds	
Change in Fund Balance (Fund balance at EOY 6/30/13)	\$1,457,071
Stabilization Fund Balance 6/30/13	\$12,547,064
Change in Unreserved/ Undesignated Fund FY13 *includes Stabilization Fund	\$15,591,243*
Unreserved/Undesignated Fund Balance (FY 2013) *includes Stabilization Fund	\$23,858,001*
Change in Net Assets	\$7,416,729
Increase in OPEB Liabilities	\$7,308,132

General Government

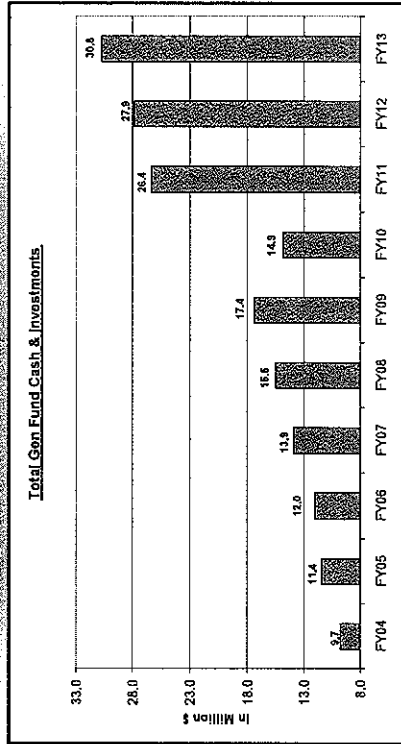
F.Y. 2014 Selected Program Objectives

- To improve structural balance of budget to allow for better matching of "free cash" with one time Capital Outlay type expenditures.
- To issue & fund the majority of High School Renovation/ Expansion Project debt service.
- To conduct and review Retirement actuarial reviews as of 1/1/2014.
- To improve OPEB Funding.

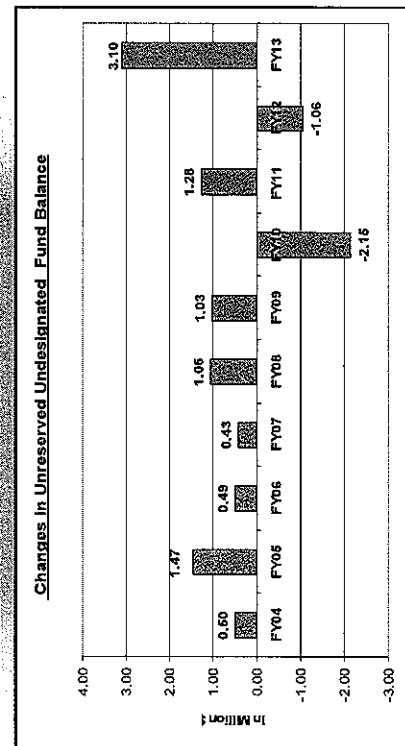
Educational Federal Assistance has stabilized for the past few years.



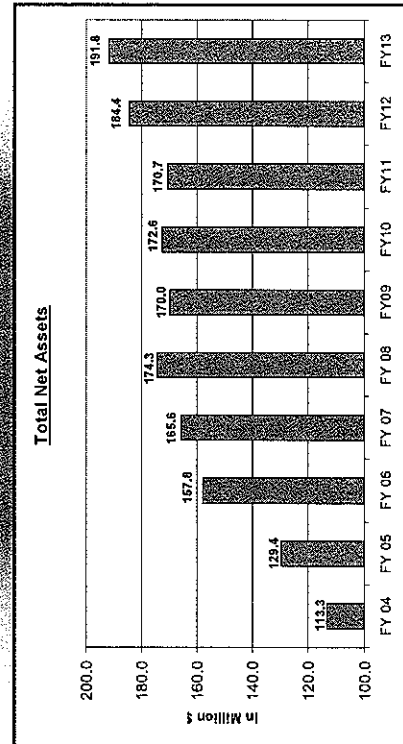
General Fund as of 6/30



Changes in General Fund Undesignated Balance by Fiscal Year
Transfer of \$3,000,000 to Stabilization Fund during FY 2010.



Net Assets as of 6/30



City Solicitor

Mission Statement

The City Solicitor's office mission is to provide legal advice and counsel to the Mayor, the City Council and the various city departments and Boards & Commissions. The Solicitor's office represents the City's interest in the court of law. It is also the responsibility of their office to review and sign all contracts from the Purchasing Department; and to represent the city in all union contracts.

Management Accomplishments

Prior Year Accomplishments

- Assisted City with collective bargaining settlements
- Represented the City in miscellaneous court cases and litigations.
- Assisted the City with miscellaneous other government negotiations
- To assist City Council, Departments & Boards with legal inquiries.

City of Leominster

General Fund

City Solicitor
Accounts

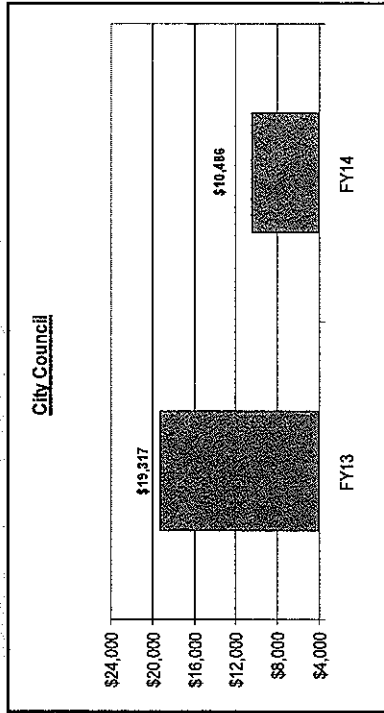
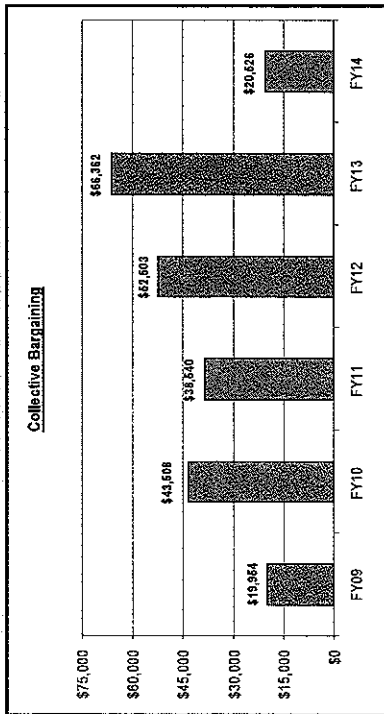
Fiscal Year 2014

Selected Activity Highlights

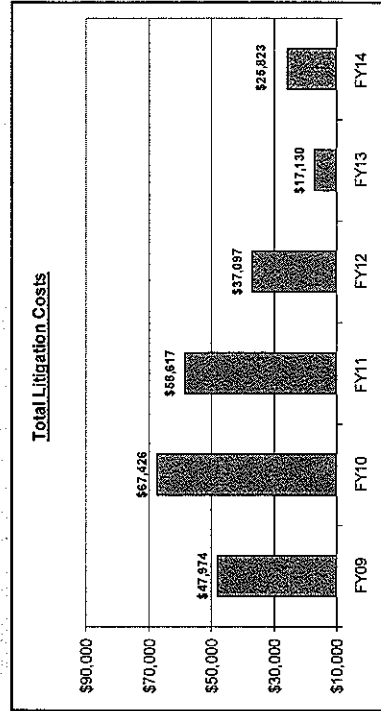
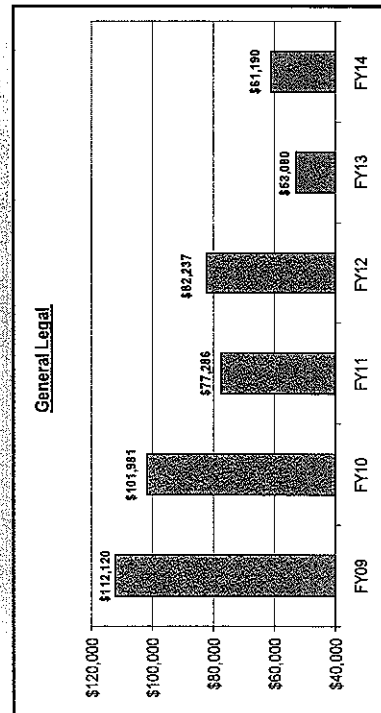
Activity	Measures of Quantity/Quality
Department Budget	\$185,000
DPW Union Employees	41
Police Union Employees	84
Fire Union Employees	76
City Hall Middle Managers Union Employees	17
Collective Bargaining Costs	\$20,529
Litigation Costs	\$25,823
City Council	\$10,486
General Legal	\$61,190

FY 2015 Selected Program Objectives

- To assist City with collective bargaining settlements
- To represent the City in miscellaneous court cases and litigations.
- To assist the City with miscellaneous other government negotiations
- To assist City Council, Departments & Boards with legal inquiries.



The Solicitor's Office responds in writing to all requests for legal opinions the Mayor, City Council, Department Heads and Boards and Commissions submit.



Mission Statement

The Information Technology Department of the Treasurer's Office has the mission to provide strategic plans for city-wide information technology implementation and to research, evaluate, and recommend hardware & software products for city departments.

This ITTF will strive to accomplish this mission through the following key activities:

- Bi-Monthly Meetings
- Weekly Maintenance
- System monitoring 24/7 using secure V.P.N.
- Preventative maintenance to all servers & network electronics semi-annually.

MANAGEMENT SCORECARD

Prior Year Accomplishments

- Secured funding for public safety network design & engineering.
- Replaced and upgraded switches in fire network.
- Wired auditorium with IT plugs and internet access.
- Updated standard PC and portable specifications for all departments.

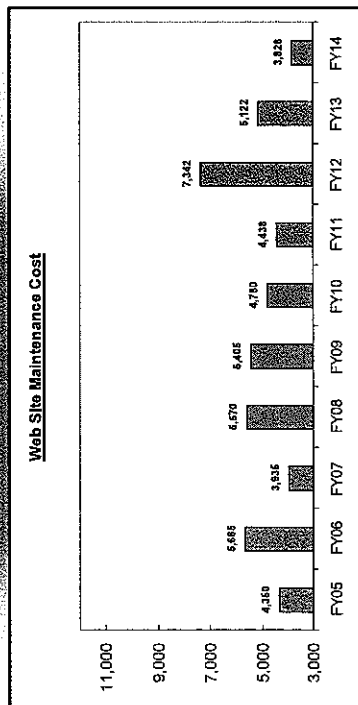
Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of meetings	4 Member meetings. 3 Co-Chair member meetings
# of hours of support purchased	310
Asset Inventory	230 Desktop systems
Software Product Standards:	
1. Spreadsheet	Excel
2. Word Processing	Word
3. E-Mail	Exchange
4. Database	Access
5. Presentation	Power Point
6. Reports	Publisher
7. Finance etc.	Munis
8. Assessing	Vision
9. Recreation	E-Rec Cloud App
# of Printers	52
# of Servers	34

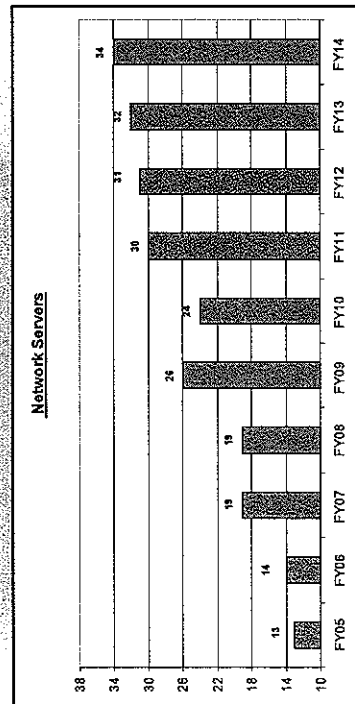
FY 2014 Selected Program Objectives

- Complete public safety network plans
- Replace remaining windows XP systems.
- Begin planning for full replacement of Fire Public Communication Systems including I.P phone and digital data recording.

Guardian Information Technology has a contract to assist the City with technology issues. The current schedule calls for daily systems monitoring via a secure V.P.N. connection. Technology changes and system upgrades are examined at I.T.T.F. meetings where members also discuss tactical and strategic planning.

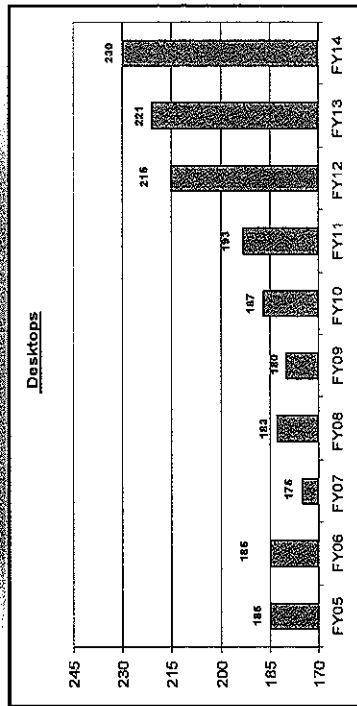


Departments running specific software programs require their own servers for efficiency and security. Servers are deployed in Police, Fire, DPW, City Hall, Assessing, Payroll, Finance, Library, School and Emergency Mgmt.

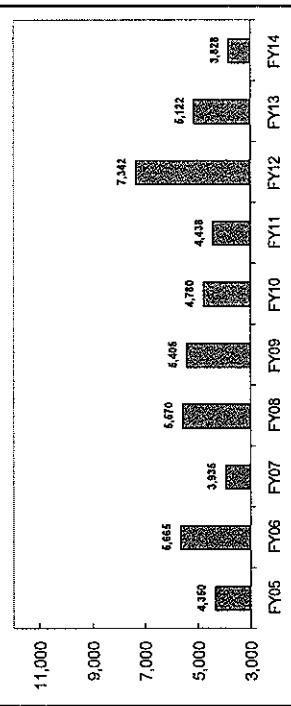


Keeping up with technology change is always a challenge for any enterprise.

The City I.T.T.F. committee sets standards for all equipment and electronics used on the city network. Standards are reviewed at meetings held with the City's IT advisors.



Web Site Maintenance Cost



Personnel

Mission Statement

The Personnel Department has the mission of maintaining a stable and efficient workforce for the City of Leominster by providing a full compliment of supporting services to employees so as to ensure a balance between their economic needs and a healthy work environment.

The Personnel Department will strive to achieve this mission through the following key activities:

- Employee Recruitment
- Administration
- Collective Bargaining

Management Scorecard

Prior Year Accomplishments

- Settled Patrol Officers' Union Grievances
- Settled Superior Officers' Union Grievances
- Settled Dispatcher Union Grievances.
- Settled Middle Manager/Inspector Union Grievances.
- Filled Open positions in multiple departments

City of Leominster

General Fund

Operations
Support

Fiscal Year 2014

General Government

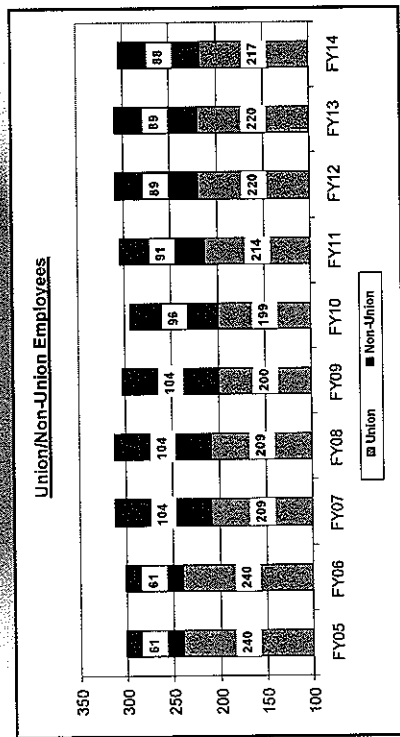
Selected Activity Highlights		
Activity	Measures of Quantity/Quality	
Full time Employees		
Non-Union	88	
Union	217	
City Hall Employees		
Non-Union	35.5	
Union	17	
Police		
Non-Union	6	
Union	73	
Fire		
Non-Union	3	
Union	78	
DPW		
Non-Union	17	
Union	38	
Police Dispatchers		
Union	12	
Vacancy Fills		
Non-Union	8	
Union	12	
# of new retirees		
Non-Union	4	
Union	6	
# of collective bargaining sessions (7/1/13-6/30/14)	0	

F.Y. 2014 Selected Program Objectives

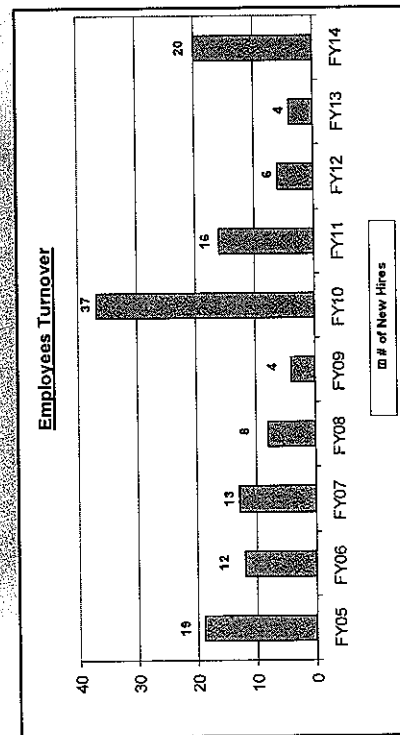
- Settle all grievances
- Fill all open positions in an efficient manor
- Prepare for negotiations with 6 unions.

There are 5 unions in the City of Leominster:

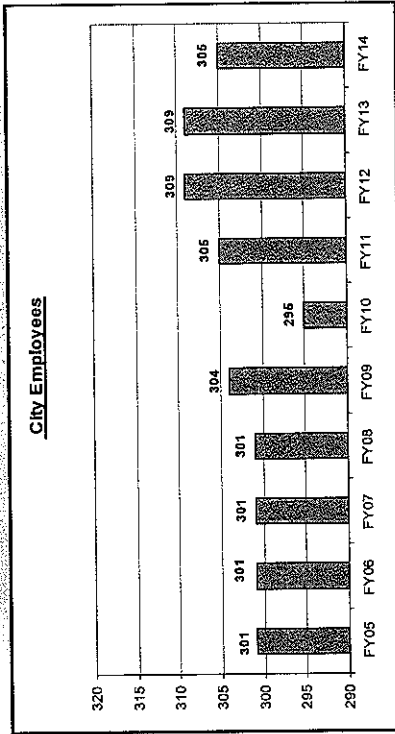
- Police Officers
- Fire
- Superior Officers
- DPW
- Dispatchers



The City of Leominster has a relatively low turnover rate. The city tries to retain its trained employees.



According to a Mayoral mandate, new hires for the City of Leominster only occur to replace employees lost by attrition.



City Clerk

Mission Statement

The mission of the City Clerk is to preserve public records and perform all such other duties by accurately, maintaining, correcting, indexing, and certifying all vital statistics, and to perform various other duties as may be required by Massachusetts General Laws. The City Clerk also provides administrative support to the City Council, prepares for and conducts all elections, and all other duties related to Election and Registration.

We strive for prompt and courteous service to all customers, City departments and local officials.

PROGRAMS PROVIDED:

VITAL RECORDS

LICENSES AND PERMITS

MISCELLANEOUS DOCUMENTS

Selected Activity Highlights

Activity	Measures of Quantity/Quality
Birth Certificates	1561
Marriage Licenses	293
Death	551
Certificates Issued: Birth	8288
Death	2683
Mar-	839
Vital Records Corrections	56
Dog Licenses	2133
Late Fees – Dogs	370
Business Certificates	226

Management Scorecard:

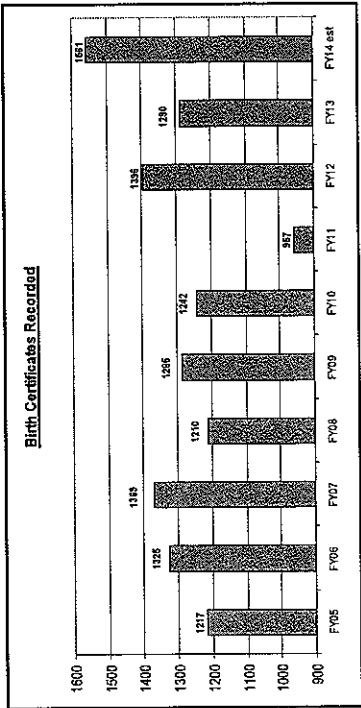
Prior Year Accomplishments:

- Conversion to the new Vital Information Processing System for birth records.
- Documentation and tracking of the distribution of the Conflict of Interest Summaries and Employees Training receipts.
- Codification of City Ordinances
- Implementation of online payments for vital records and dog licensing.

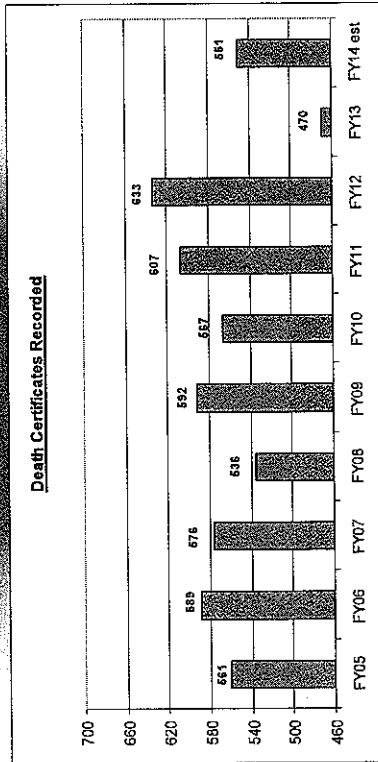
F.Y. 2014 Selected Program Objectives

- Conversion to the new Vital Information Processing System for death records. Includes working with hospitals, doctors, funeral directors and health department.
-

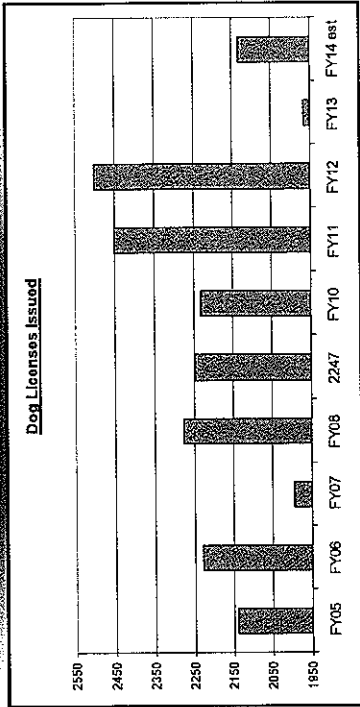
The number of birth registrations includes those occurring to Leominster residents, and those residing out of town, who had babies at Health Alliance-Leominster. Residents who had babies in another community are reflected in that community's statistics.



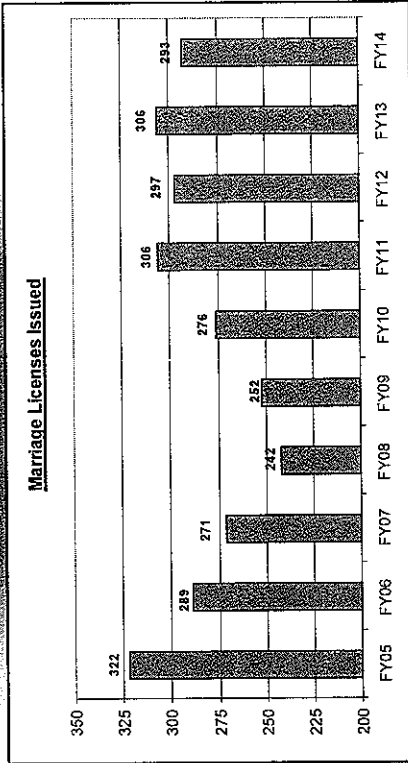
The number of death certificates includes deaths of Leominster residents and those residing out of the city who died at Health Alliance Leominster Hospital. This figure does not include Leominster residents who died outside of Massachusetts.



Dog licenses are due by April 30th. All dogs over 6 months old are required to be licensed. Dogs not licensed by May 1st are subject to a \$10.00 late fee in addition to the cost of the license. License fees are \$10.00 for a spayed or neutered dog or \$15.00 if not. Proof of neutering or spaying as well as a valid rabies certificate is required.



The number of marriage licenses issued to those individuals who are to be married in the commonwealth. Applicants may apply in any city or town within Massachusetts if they are to be married here.



Election and Registration

City of Leominster

General Fund

Election and
Registration

Fiscal Year 2014

Select Activity Highlights

Mission Statement

The City Clerk, under Massachusetts Election Laws and Regulations, and the Leominster Charter, is responsible for:

- MAINTAINING INTEGRITY OF ELECTION PROCESS
- REGISTER VOTERS
- ANNUAL CENSUS
- CONDUCT ELECTIONS
- NOMINATION PAPER CERTIFICATION
- POLL WORKER TRAINING

By attending City Clerk conferences and by networking with City Clerks throughout the state, we constantly gain new knowledge. We will continue to facilitate and maintain the integrity of the election process, register voters, conduct an annual census and perform all other duties required of this office.

Activity	Measures of Quantity/Quality
Maintain Resident and Voter Database	Ongoing
Local Annual Census	34,873
Conduct Elections # of Elections : 2	Municipal Election Referendum/on Slots Parlor
Certify Nomination Papers	46 Candidates
Poll Worker Training: Wardens, Clerks, Inspectors & Deputy Inspectors	September
Registered Voters	25,561
Certifying Initiative Petitions	18

F.Y. 2014 Selected Program Objectives

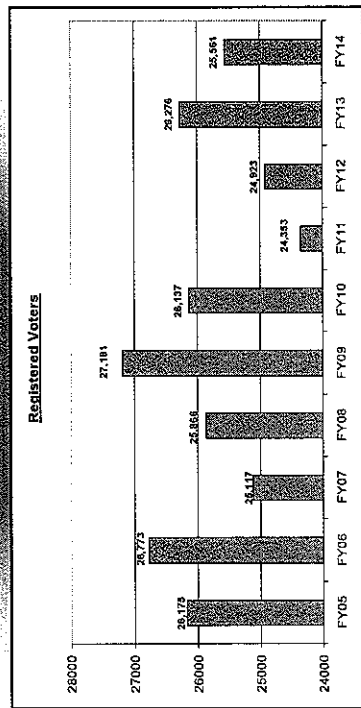
- Recruit additional Election Workers
- Purchase of new voting machines and training of elections personnel on new equipment.

Management Scorecard

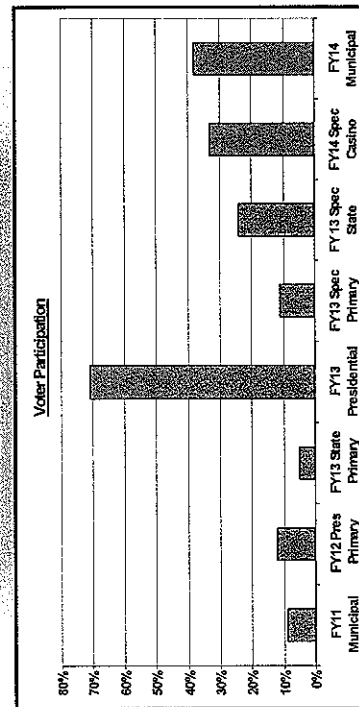
PRIOR YEARS ACCOMPLISHMENTS

- Posting of all Campaign Finance Reports in accordance with Campaign Finance Regulations
- Attended 2 Massachusetts City Clerk's Meetings for extensive training and one MCCA Directors meeting.
- Election workers training

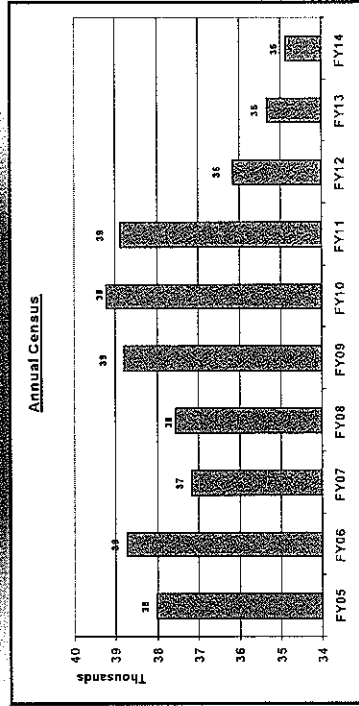
Residents are given the opportunity to register to vote at the City Clerk's Office as well as the Registry of Motor Vehicles and other state agencies. This allows a large number of eligible voters to participate in the democratic process.



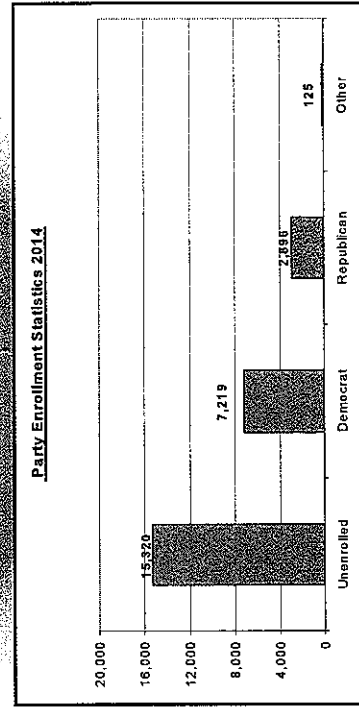
For each election, only a certain percentage of registered voters actually cast a vote. The biggest voter turnout usually occurs during a presidential election.



This office conducts an annual census to provide us with the number of residents in our community. This allows us to provide a list to the Jury Commission, extract the number of voters and maintain an up to date street listing.



At a primary election voters may only receive a ballot for the party in which they are enrolled. An unenrolled voter has a choice of which party's ballot they receive. Unenrolled voters make up the largest percentage of registered voters.



License Commission

General Fund

Licensing and
Registration

Fiscal Year 2015

General Government

Mission Statement

The purpose of the Leominster License Commission is to ensure compliance with city ordinances and applicable state laws by providing responsible and orderly licensing and/or changing of the original license agreement. This pertains to the following businesses that:

- A. Sell liquor and /or food
- B. Allow dancing
- C. Supply automatic amusement devices
- D. Purchase and /or sell automobiles new and /or used
- E. Provide taxi or limousine service with the city of Leominster

Budget and Staffing Summary Data

Prior Year Accomplishments

- Updated Rules & Regulations for Class II Auto Dealer's

Selected Activity Highlights

Activity	Measures of
Suspensions issued	4
New licenses issued	2
Changes of managers	12
Transfers of annual licenses	1
Meetings held	23
Amusement devices	2
Taxi operator licenses	36
Auto Dealers Class I	0
Class II	5
Class III	0
One day all liquor	0
One day wine & malt	7
Limo License Issued	14

F.Y. 2014 Selected Program Objectives

- Hold monthly meetings
- Review violations

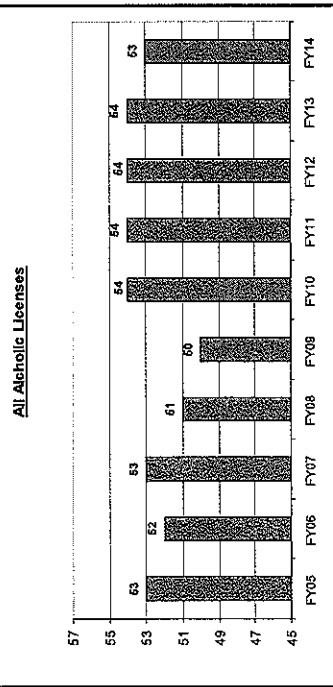
Licenses for All Alcoholic Beverages are issued to the following establishments:

General on Premise - 6

Restaurants - 30

Package Stores - 10

Clubs - 8

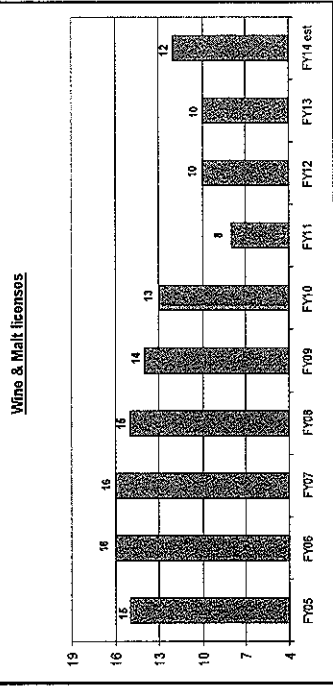


Wine and Malt Licenses are issued to local restaurants and package stores.

Restaurants: 7

Clubs: 1

Package Stores: 5



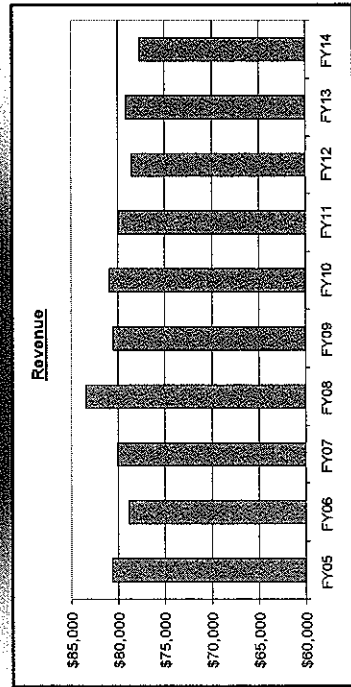
The current rate for major licenses are as follows:

All Alcoholic: \$1,000

Wine & Malt: \$ 700

Taxis: \$15

Auto Dealers: \$100



Conservation Commission

City of Leominster Fiscal Year 2014

Land Use

General Government

Mission Statement

The mission of the Conservation Commission is to implement the mandates of the Wetland Protection Act (MGL CH 131 s 40) in such a way as to protect the natural resources of the City Of Leominster and guide residents through the process of compliance in a simple and constructive manner.

The Leominster Conservation Commission will strive to accomplish this mission through the following key activities:

- Inspection
- Enforcement
- Continuing Education
- Land Management
- Storm Water Management
- Green Communities

Management Scorecard

Prior Year Accomplishments

2014 marked another busy year for the Commission. Enforcement activities have remained stable promoting both compliance with the Wetland Protection Act as well as increased public awareness. The Commission has taken an active role year after year in the protection of Leominster's natural resources and pledges to continue to administer its mandate under the Wetland Protection Act, while balancing sound residential and industrial development. Due to the economic situation several large projects have been placed on hold.

The Commission continues to develop a strong working relationship with other City Departments and with the DEP regional officials. Activities included educational outreach programs conducted by the Commission Members and the Environmental Inspector at various science fairs, and school education programs.

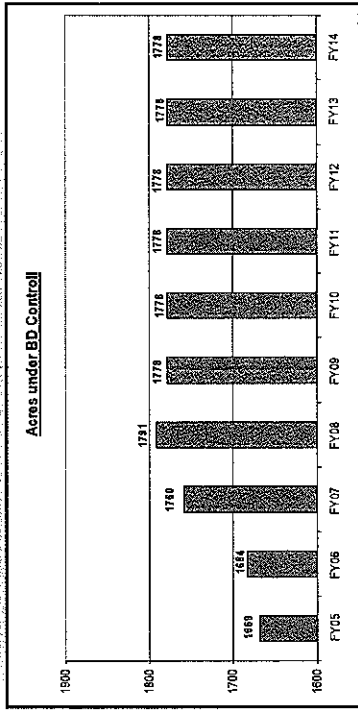
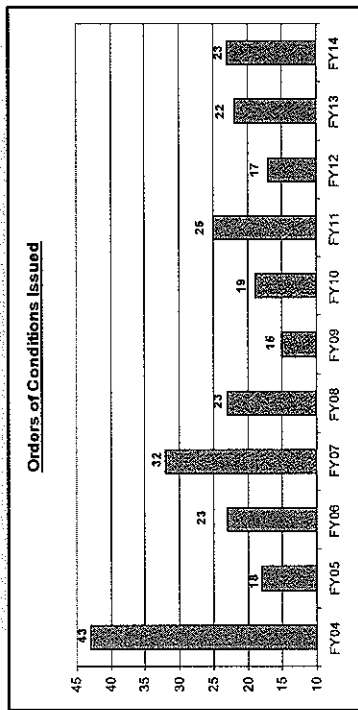
- Stormwater Ordinance Accepted and Approved
- Green Communities—Trained new Energy Manager
- Negotiated Net Metering Contracts for Energy

Selected Activity Highlights

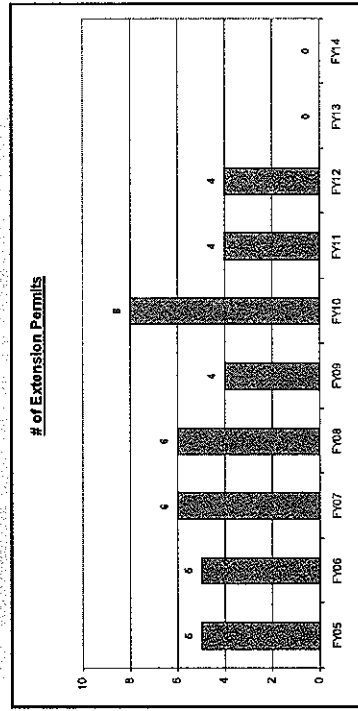
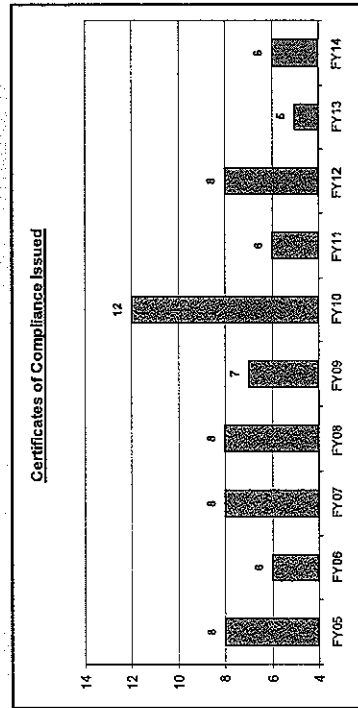
Activity	Measures of Quantity/Qual
Determinations of applicability issued	12
Extension Permits issued	0
Enforcement / Non Compliance Citations issued	5
Meetings held	18
Petitions referred by City Council	4
Sites visited	57
Order of Conditions Residential / Municipal	20
Order of Conditions Industrial Sites	2
Order of Conditions Commercial Sites	1

FY 2014 Selected Program Objectives

- Assure 100% compliance to the regulations as set out in the Massachusetts Wetlands Protection Act (CMR 10.00). Tracking June 2015
- Increase public awareness of the importance of wetland protection—outreach brochures and PSA by June 2015
- Assist in implementing goals of the Open Space Plan—June 2015
- Develop Management Plan for Conservation Land by June 2015
- Stormwater Ordinance—Implement by Jan 2014
- Stormwater Training—Nov & Dec 2014
- Green Communities Grant Spending — Dec 2014



There were no extensions in FY13 & FY14 due to the Permit Extension Act



Planning Department

General

Land
Use

Fiscal Year 2014

Selected Activity Highlights

Mission Statement

The Office of Planning & Development and the Planning Board provides professional guidance and oversight for all major development projects within the city. The Planning Office and the Planning Board work to ensure that all new and ongoing development projects are performed in conformance with Massachusetts General Law Chapters 40A and 41. The Department will provide requested technical assistance to other City departments and appointed boards.

The Office of Planning & Development manages the City's Community Development Block Grant Program. The staff works with local public service organizations to meet the needs of Leominster's low/moderate income population. The office also administers a housing rehabilitation program to assist low/moderate income residents and to eliminate slum and blight in the community.

Management Scorecard

Prior Year Accomplishments

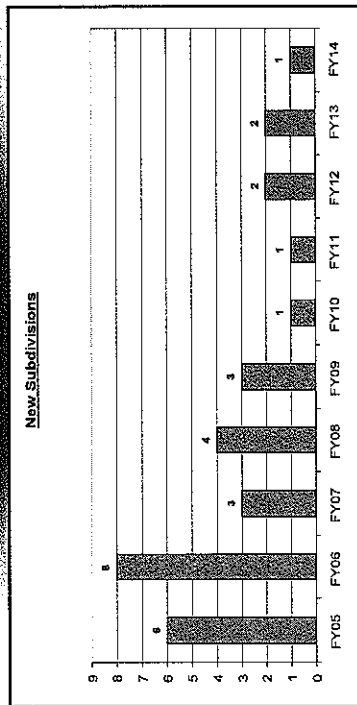
- Prepared Housing Development Initiative application that was approved by the City and the State
- Planning Board Prepared Medical Marijuana Ordinance that was approved by the City Council
-

Activity	Measures of Quantity/Quality
Preliminary Subdivisions	one
Definitive Subdivisions and related activities	two
Approval Not Required Subdivision Administration	11 reviewed and approved
Special Permits	4 reviewed and approved
Site Plan Approval Administration	12 reviewed and approved
Written Recommendations to the City Council	15 recommendations

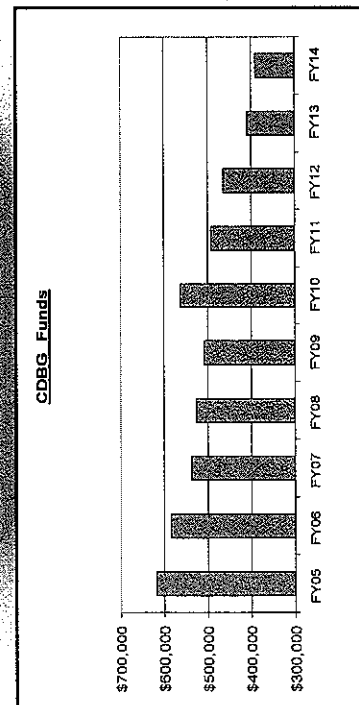
F.Y. 2014 Selected Program Objectives

- Prepare all regulatory reports required by HUD for the CDBG Program and required advertising and meet with local nonprofits for information on community needs
- Participate in regional efforts to reduce homelessness working with the Continuum of Care Commission and CRA
- Work with the Historic Commission on preservation projects

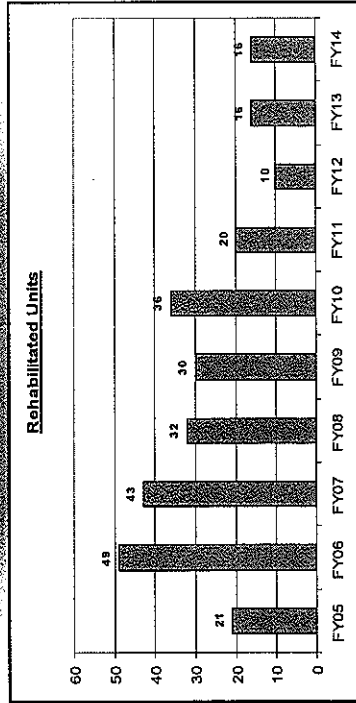
Under Massachusetts General Law and the City of Leominster Zoning Ordinance the Planning Board reviews all Subdivisions, Site Plan Approvals, Special Permit Applications for unaccepted ways and Special Permit Applications for Wireless Communication Facilities. The Planning Board and Planning Staff review all applications and solicit input from all City Departments. The public is encouraged to attend and participate at Planning Board meetings are held the first and third Tuesday of every month at 6:30 p.m.



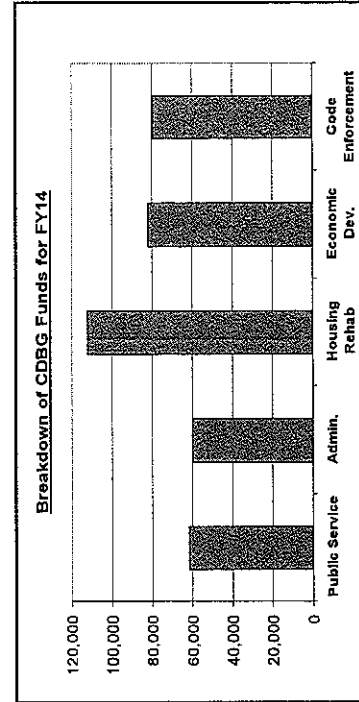
The Office of Planning and Development is responsible for the administration of the Federal Community Development Block Grant Program. The City provides the maximum of 15% of its' C.D.B.G. allocation to Public Service activities.



The City continues to use Federal Community Development Block Grant funds to run an effective Housing Rehabilitation Program. The program received \$190,724.00 for fiscal year 2008 (program year 33) in which thirty (30) projects are projected.



The CDBG program is funded by the U.S. Department of Housing & Urban Development (HUD) which allows the City to grant funding assistance to numerous public service agencies as well as other organizations that are committed to with low-moderate income individuals in the community. Many of the aforementioned organizations provide outreach and assistance to the homeless community, victims of domestic violence, senior citizens and persons with special needs.



Zoning Board of Appeals

Mission Statement

The Board of Appeals consists of a five member board with two associates to act on all matters within its jurisdiction under Sections 14 and 15 of the Massachusetts General Laws Chapter 40A.

The Board of Appeals shall:

- hear and decide any appeal from the decision of the Building Inspector, to decide any question involving interpretation of the City's Zoning Ordinance;
- to hear and decide applications for special permits in accordance with the City's Zoning Ordinance; and
- to hear and decide applications for variances in the case of a exceptionally irregular, narrow, shallow or steep lots, or other exceptional physical conditions.

In performing its functions, the Board of Appeals promotes the public health, safety, convenience and welfare by encouraging the most appropriate use of land and conserving property values.

Management Scorecard

Prior Year Accomplishments

- ⇒ Draft of Current Board Rules and Regulations ready to be reviewed by board.

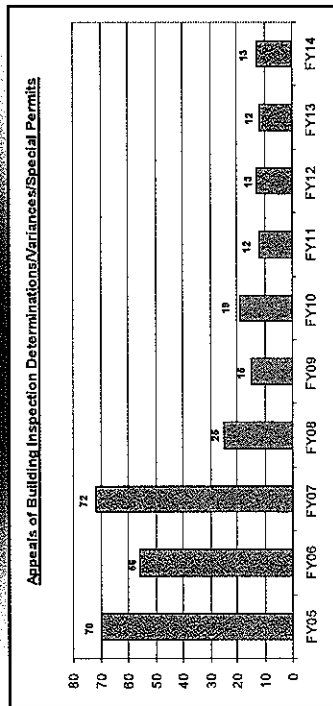
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Variances and Special Permit Administration	13
Appeals of Building Inspectors interpretation of the Zoning Ordinance	13
Applications withdrawn without prejudice	1

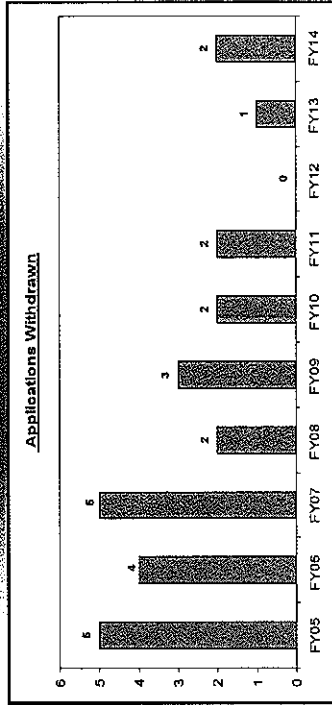
⇒ F.Y. 2014 Selected Program Objectives

- ⇒ Continue to encourage the most appropriate use of land in the City.
- ⇒ Continue to update current board rules and regulations
- ⇒ Coordinate with other City Departments and provide guidance when needed.
- ⇒ Continue to organize professional training for all board members

A variance is an authorization by the Board of Appeals granting relief to owners of land or buildings from "substantial hardships" that arise from literal enforcement of the provisions of the City of Leonister's Zoning Ordinance. Special permits may be issued only for uses which are in harmony with the general purpose of the Zoning Ordinance. A special permit issued by the board shall require a vote of four members of the five member board.



A petition which has been transmitted to the Board may be withdrawn by the petitioner prior to publication of a notice of the public hearing. After the publication, a petition may only be withdrawn with approval of the Board.



ECONOMIC DEVELOPMENT

Mission Statement

The mission of the Department of Economic Development is to provide technical assistance to low/moderate and minority businesses and to help retain, expand, and attract businesses and jobs in the community through partnerships with local, state, and federal agencies and programs.

The Economic Development Department encourages and promotes private investment and job creation and the development and redevelopment of industrial land and property. The department also partners with local community programs that support our economic development projects and efforts such as; North Central MA Career Center, Mount Wachusett Community College, Montachusett Regional Planning Commission, Workforce Investment Board and Johnny Appleseed Visitor Center, Massachusetts Office of Business Development, and others.

Management Scorecard

Prior Year Accomplishments:

- Implemented highest state rating of Platinum Status for Leominster for Bio-Tech / Life Science incentives
- Implemented the City's first housing development incentive program for tax relief on multi-family residential major renovations in the HDIP zone
- Created new Tax Increment Financing (TIF) Agreement with F & M Tool for job creation of 36 positions with \$5.15M project investment cost.
- Created new Special Tax Assessment (STA) Agreement with AIS for job creation of 40 positions and \$13M project investment cost.
- Created new Tax Increment Financing (TIF) Agreement with New England Wire Products for job creation of 100 position with \$3.5M project

City of Leominster

City of Leominster

Economic
Development

City of Leominster

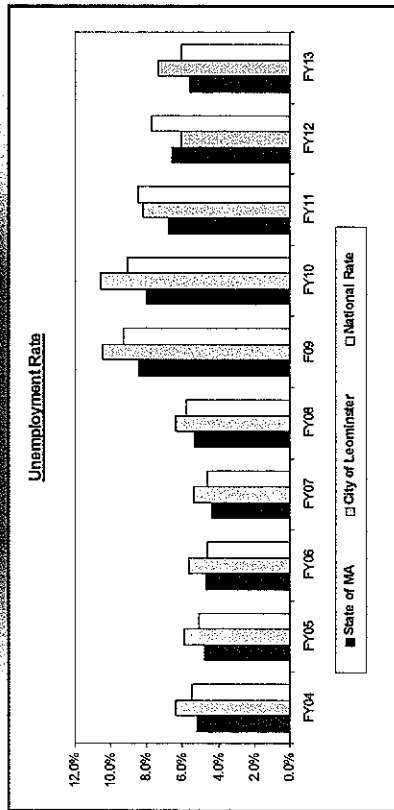
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Census Population 2012 (estimate) 2010 2000	41,113 41,410 40,883
January 2014 Available Modern Industrial Business Space (Foster Report)	251,288 SF
Visitor's to Tourist Center During 2013	148,000
Number of Active Certified Project s (TIF)	6
2013-2014 Unemployment State Leominster Nation	5.6 % State 7.4 % City 6.1 % Nation
Technical Assistance Outreach	65 businesses
Leominster residents employed Labor force (March 2013) Employment (March 2013)	20,128 18,633
December 2011 Number of residents unemployed	1,495
Number of Manuf. Companies Number of Manuf. Jobs	(March 2013) 87 2,505

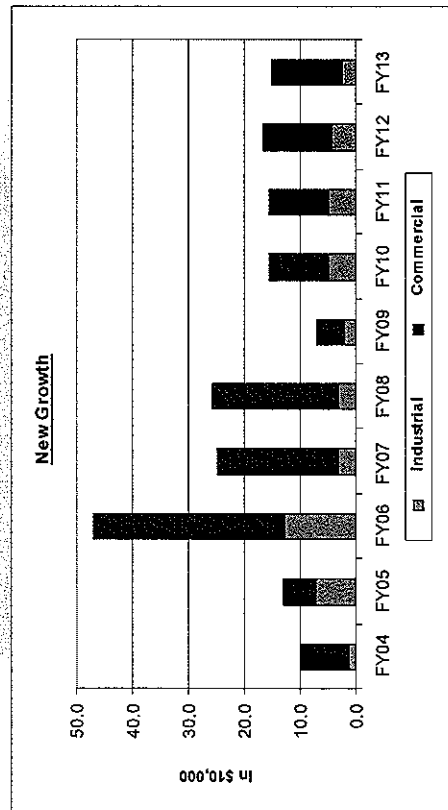
F.Y. 2014 Selected Program Objectives

- Participate with an info-session to educate public awareness on HDIP zone and tax incentives
- Assist with development of Southgate Business Park
- Promote economic development on the City's capped landfill
- Redevelopment of Adams Street / Cotton Street Corridor
- Create at least 1 new TIF agreement
- Assist in the solar development efforts on Industrial Road

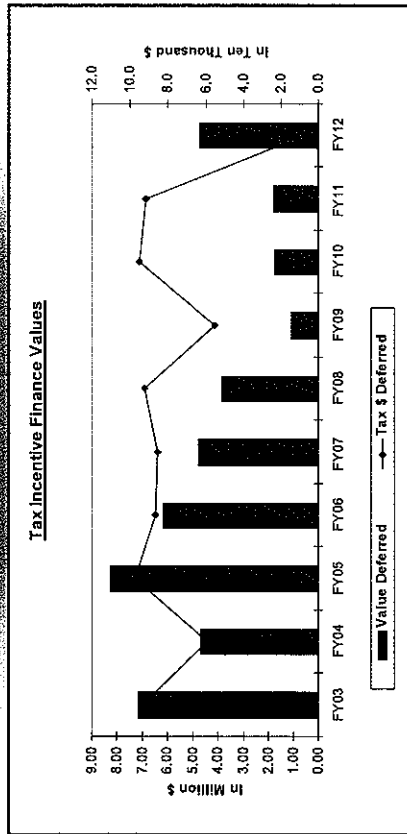
This chart is reporting the unemployment rate in comparison to the State of Massachusetts, the City of Leominster, and the Nation. These rates are shown as reported by the Commonwealth of Massachusetts and Labor Market Information. These rates are not seasonally adjusted and include working age population in relation to the labor workforce.



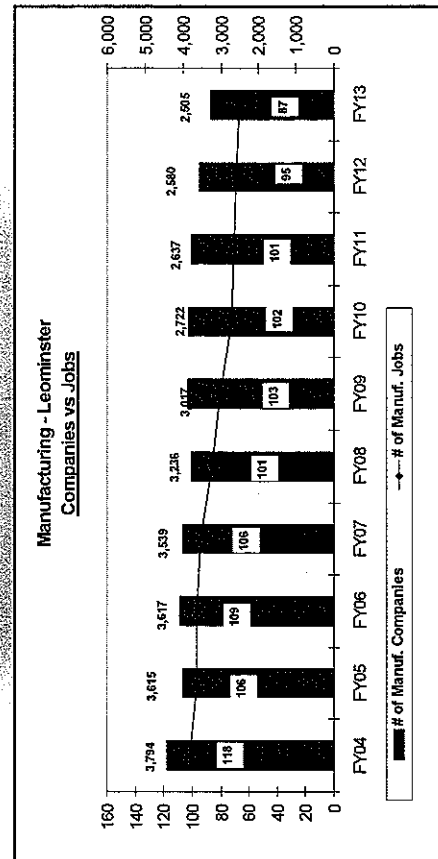
New Growth is any construction that adds to the value of the building in question. It is the difference between the current value and the prior year's value, minus any market fluctuation.



Tax incentive financing values are comprised from agreements made between the City, State, and private business. The interested business agrees to invest capital dollars to their establishment in exchange for tax abatement terms and job creation.



The manufacturing data in this chart is comprised of North American Industry Classification System codes, 31, 32, and 33 reporting in Leominster, MA. These are manufacturing types are manufacturing of durable goods and non-durable goods including but not limited to: wood products such as printing, paper, resin, metal fabrication, plastics, and rubber based products.



Industrial Development

General Funds

Industrial
Development

Fiscal Year 2014

Selected Activity
Highlights

Activity	Measures of
Industrial Growth	
New Growth 2011	\$3,589,800
New Growth 2012	\$2,763,150
Total Wages by Industry	
Manufacturing	\$130,267,520
Health Care/Social Assistance	\$148,701,699
Unemployment	
January 2013	7.8%
December 2013	6.7%
Acres Avail. For Development	
Industrial Land	556.86 acres
Commercial Land	66.53 acres
Top Industries	Number of Jobs
Retail	4,130
Health Care	3,126
Manufacturing	2,469
Value of Industrial Property	FY2013 \$ 189,263,900
Value Commercial Property	\$ 384,022,926
Projections (Central MA)	Employment (2014)
Manufacturing	- 2.9%
Retail Trade	+ 1.9%
Arts	+ 1.7%
Education	+ 3.4%
Manufacturing (Durable/Non)	Average Weekly Salary
2005	\$ 899
2012	\$ 984
2013	\$1,088

Mission Statement

The City's mission is to: promote and market our traditional industrial base while expanding infrastructure to new areas of the City; secure funding to expand our infrastructure-ready land; and to bring new technology-based companies to the region; to reach out to our existing companies and potential new businesses to offer tax incentive packages and technical assistance to create new jobs.

Management Scorecard

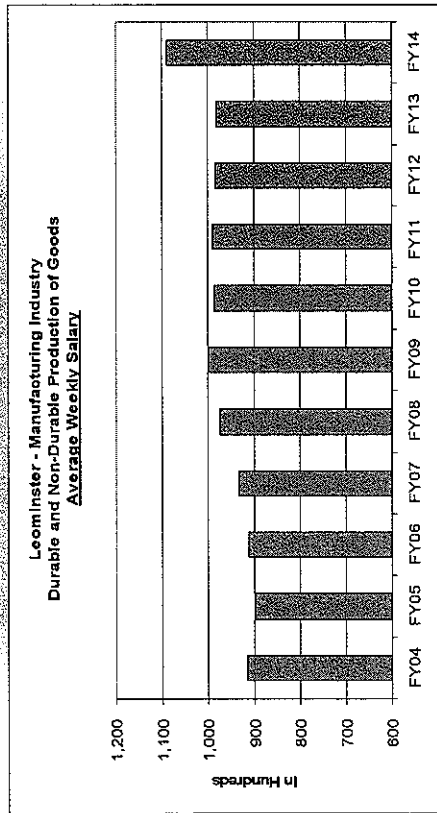
Prior Year Accomplishment

- Monitored 6 business agreements with industrial companies for job creation and property investment
- Created new contacts with 5 new life-science companies in the Worcester County with pending tax increment financing agreements
- Fostered new connections between educators and industrial employers for local Leominster graduates, students hired with community companies
- Created an economic opportunity area for abandoned building tax incentive at 236 Lancaster Street with new ownership

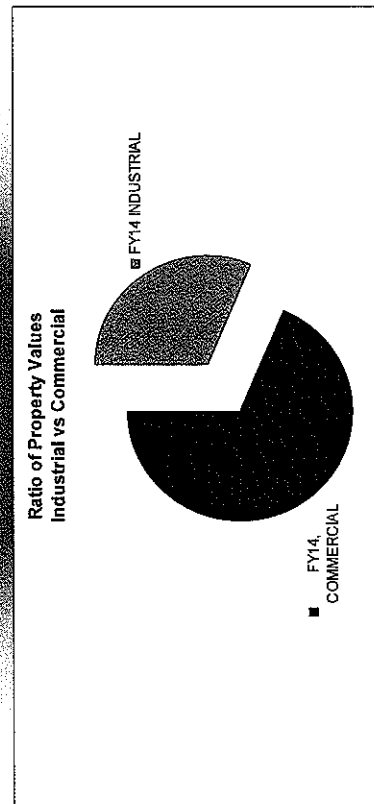
F.Y. 2014 Selected Program Objectives

- Network information to industrial companies on EDIP policy changes for tax incentives and new business initiatives
- Work with MA Econ Office to connect state-wide site searches with empty business space in Leominster
- Support workforce needs through Career Center and MWCC with local employers and the Workforce Training Fund, Workforce Investment Board (WIB), and LHS Center for Technical Education
- Industrial business tours to foster collaboration between companies, City Officials, Chamber of Commerce, MA Manufacturing Extension Partnership, MA Office of Business Development, and other agencies as needed.

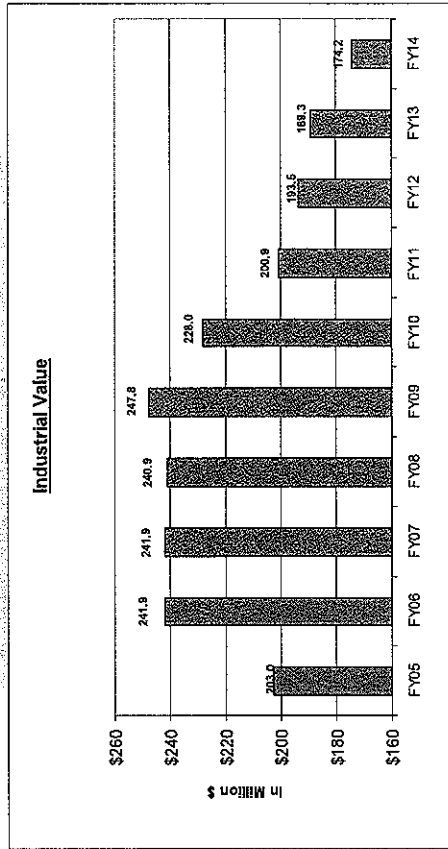
As reported by Workforce Development for Manufacturing in Leominster in all business ownership types through the Commonwealth of Massachusetts for the City of Leominster statistics by NAICS codes.



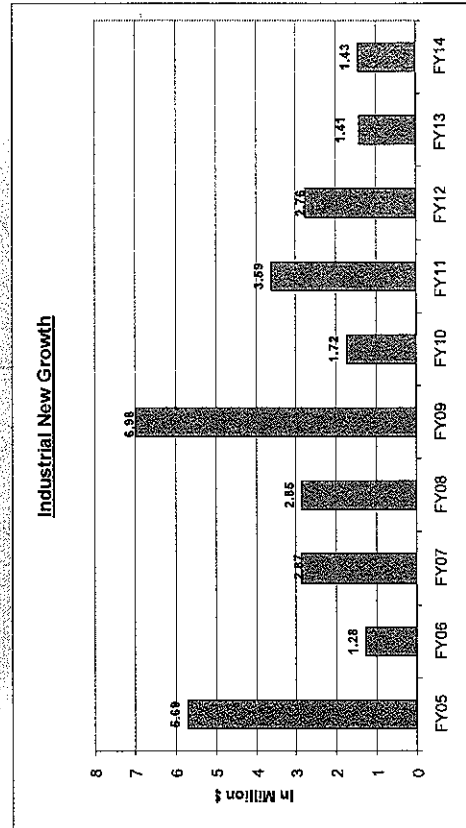
As reported through the Commonwealth of Massachusetts, Department of Revenue, Bureau of Assessment, the values displayed below are as reported for FY12 proposed values for Total Commercial Properties and Total Industrial Properties as per LA-13, City of Leominster.



Industrial value indicates the total Assessed Value (Class 4) for Leominster as per Massachusetts Department of Revenue, Division of Local Services



Industrial new growth value indicates the total value formulated by the tax base levy growth by the Commonwealth of MA, Dept of Revenue



Municipal Buildings

Mission Statement

The mission of the Municipal Building Department is to provide for maintenance and improvements of City Buildings such as Gallagher Building, Kendall Hall, and City Hall.

The Municipal Buildings Department will strive to accomplish this mission through the following key activities:

- Janitorial Services
- Maintenance

Management Scorecard

Prior Year Accomplishments:

- Repair roof to City Hall.

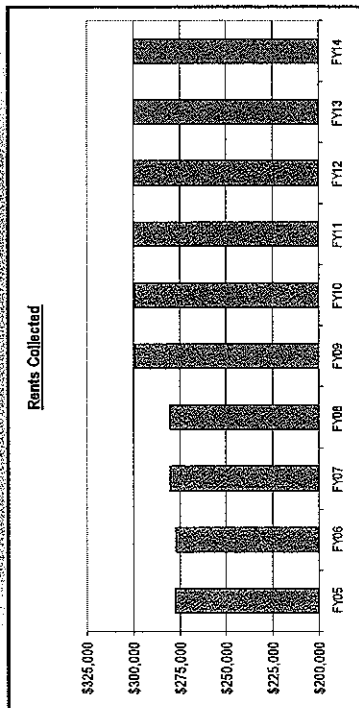
Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of Service calls at Gallagher	172
# of Hours open at Gallagher	61 hours per week
# of Offices renovated	0
# of Meetings held	105
# of Functions held (Auditorium)	64
# of Bathrooms (Gallagher)	6
# of Offices cleaned (Gallagher)	30
Gallagher revenues collected	\$299, 847

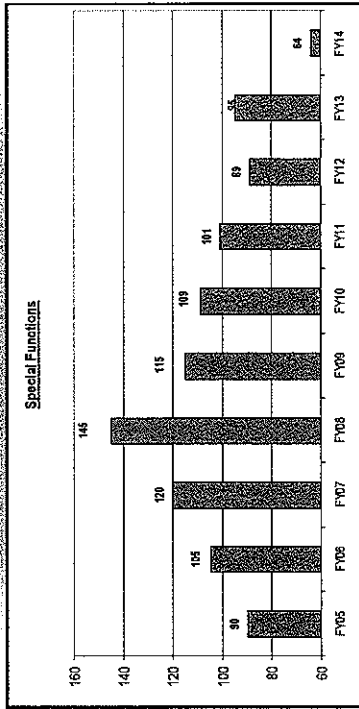
F.Y. 2014 Selected Program Objectives

- Repair stairs at Gallagher Building
- Construct new parking garage on Church Street

1. Keep building usable for the public
2. Use rents to upgrade building for public access
3. Improve working conditions in all rooms and office areas
4. Up-
dates required by Federal Government



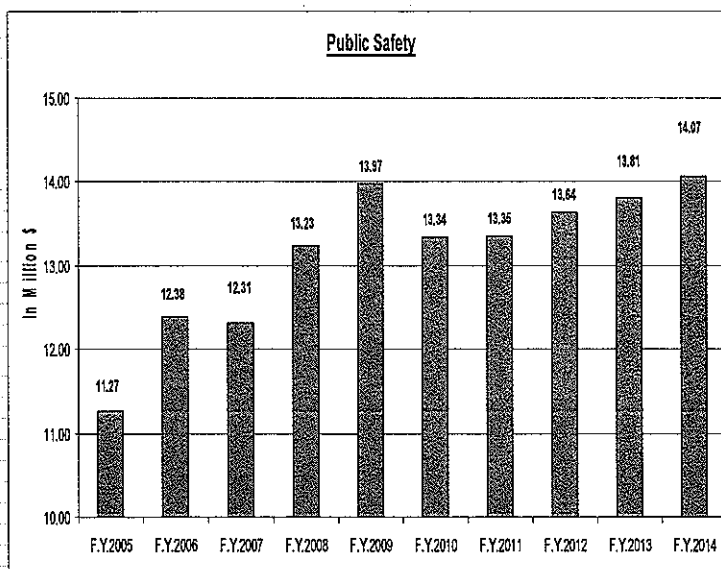
Allow the public to use the facilities for functions which will enhance community interest.



PUBLIC SAFETY

General Fund Budget:

Public Safety



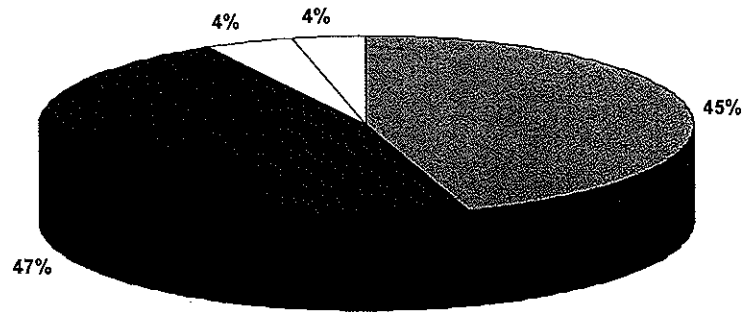
Fiscal Year	F.Y.2005	F.Y.2006	F.Y.2007	F.Y.2008	F.Y.2009	F.Y.2010	F.Y.2011	F.Y.2012	F.Y.2013	F.Y.2014
Police	4,987,544	5,578,425	5,645,980	5,975,652	6,361,724	5,980,111	6,002,110	6,197,705	6,322,376	6,312,288
Fire	5,437,130	5,873,400	5,717,403	6,224,082	6,536,196	6,342,537	6,292,554	6,364,681	6,397,968	6,614,790
Protective Inspections	378,448	453,668	471,346	533,260	557,328	554,753	582,473	591,864	598,264	615,763
Other Public Safety	464,437	476,561	476,867	487,367	514,525	467,158	476,744	488,017	487,734	525,969
Total	11,267,559	12,382,054	12,311,596	13,230,361	13,969,773	13,344,559	13,353,881	13,642,267	13,806,342	14,068,810

Budget Notes

- * Public Safety Unions
 - Police Settlement funded (3% for FY14).
 - Fire Settlement funded (3% for FY14).

* Fire O.T. funding increased by \$43,000.

* Event "Code Red" funded.



☒ Police
 ☒ Fire
 ☐ Protective Inspections
 ☐ Other Public Safety

Public Safety:	F.Y.2010	F.Y.2011	F.Y.2012	F.Y.2013	F.Y.2014
POLICE:					
Police Salary & Wages	5,236,991	5,196,110	5,358,705	5,461,376	5,400,288
Police Expenses	412,000	437,000	450,000	450,000	475,000
Police Overtime	237,120	275,000	295,000	317,000	343,000
Police Capital Outlay	0	0			
Police Station Expenses	94,000	94,000	94,000	94,000	94,000
Police Violence Against Women Salary & Wages					
FIRE:					
Fire Salary & Wages	5,461,887	5,363,704	5,384,681	5,405,968	5,549,790
Fire Expenses	432,850	433,850	445,000	457,000	487,000
Fire Overtime	432,800	480,000	520,000	520,000	563,000
Fire Capital Outlay	15,000	15,000	15,000	15,000	15,000
PROTECTIVE INSPECTIONS:					
Building Inspector Salary & Wages	276,748	276,748	283,024	273,023	275,982
Building Inspector Expenses	15,200	15,700	15,950	17,800	17,800
Gas Inspector Salary & Wages	1,900	1,900	1,900	1,900	1,900
Gas Inspector Expenses	1,275	1,425	1,575	1,900	1,900
Plumbing Inspector Salary & Wages	62,121	62,121	62,621	62,622	68,692
Plumbing Inspector Expenses	2,990	3,990	4,680	5,880	5,880
Plumbing Inspector Overtime	0	0			
Sealer, Weights & Measures Salary & Wages	20,000	20,000	20,000	30,000	30,500
Sealer, Weights & Measures Expenses	2,575	2,500	2,500	2,500	2,725
Wire Inspector Salary & Wages	148,794	156,439	156,464	156,489	167,234
Wire Inspector Expenses	23,150	41,650	43,150	43,150	43,150
OTHER PUBLIC SAFETY:					
Emergency Management Salary & Wages	102,929	106,284	107,694	104,929	112,822
Emergency Management Expenses	44,400	45,500	45,500	45,500	57,950
Emergency Management Capital	0	0			
Dog Officer Expenses	96,000	96,000	98,400	98,400	98,400
Parking Clerk Salary & Wages	0	0			
Parking Capital Expense	0	0			
Forestry Salary & Wages	195,884	201,015	208,478	210,960	228,632
Forestry Expenses	24,165	24,165	24,165	24,165	24,165
Forestry Overtime	3,780	3,780	3,780	3,780	4,000
Total	13,344,559	13,353,880	13,642,267	13,803,342	14,068,810

POLICE

Mission Statement

The members of the Leominster Police Department are committed to being responsive to our community in the delivery of quality services. Recognizing our responsibility to maintain order, while affording dignity and respect to every individual, our objective is to improve the quality of life through a community partnership which promotes safe, secure neighborhoods.

We believe in the dignity and worth of all people. We are committed to:

The Police Department will strive to accomplish this mission through the following key activities:

- Administration
- Operations
- Support Services
- Providing High-Quality Community-Oriented Police Services
- Protecting Constitutional Rights
- Problem Solving
- Teamwork
- Openness
- Continuous improvement
- Planning for the future

MANAGEMENT SCORECARD

Prior Year Accomplishments:

- Completed renovation of new 911 Dispatch Center. Dispatchers trained in Emergency Medical Dispatching.
- Accreditation of the police department is underway. Accreditation will upgrade all the operational policy & procedures.
- Continued reduction in reported violent and property crimes.
- Received 911 Grant/ trained all Dispatch personnel in Emergency Medical Dispatch.

City of Leominster

General Funds

Public Safety

Fiscal year 2014

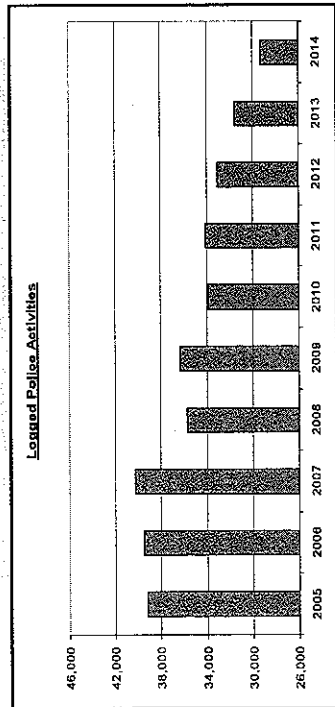
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Patrol Operation; # of Offense Reports # Calls for Service	6,262 31,572
Detective Operations: # of cases open # of cases closed # of cases suspended	88 143 18
Violent Crimes	554
Property Crimes	3,699
Traffic Citations Traffic Accident Reports	1,185 1,113
Fines Issues	\$51,000
# of Arrests	959
Protective Custody	82
Response Time average: to accident scenes to domestic distur-	=< 5 minutes =< 3 minutes

F.Y. 2014 Selected Program Objectives

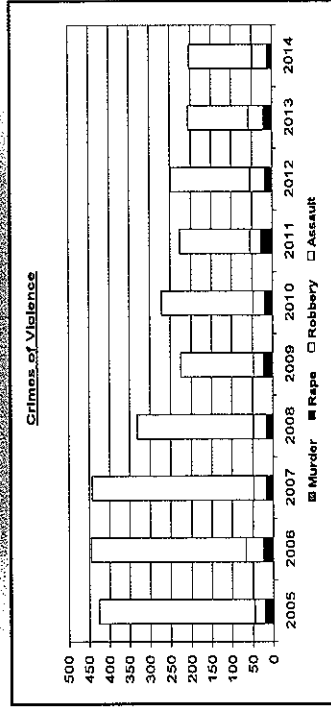
- Complete the accreditation process, repair and upgrade police department physical facilities to comply with accreditation mandates.
- Currently in engineering are upgrades to the HVAC capabilities of the department. Replacement of the original windows and covering the outdated glass block.
- Purchase 7 new Police "Interceptor" SUV vehicles

Program Outcome: Total Police Activities

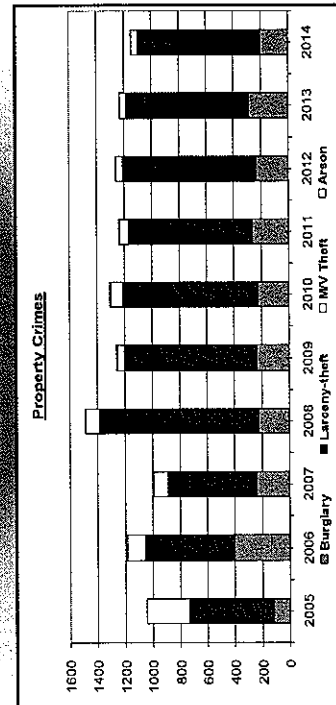


Program Outcome: Crimes of Violence

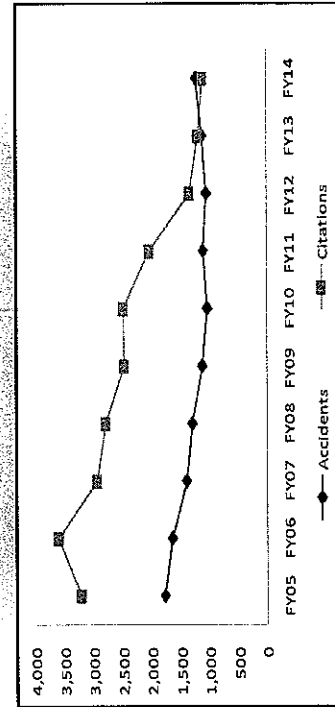
The City participates in the National Uniform Crime Reporting (UCR) Program. Four offenses serve as an index for gauging the overall volume and rate of crime.



Program Outcome: Property Crimes



Program Outcome: Auto Accidents



Fire Department

Mission Statement

The mission of the Leominster Fire Department is to protect the life and property of our citizens through an integrated emergency response system that stresses community awareness, preparedness, response, mitigation and recovery.

We achieve the goal of minimizing risk through our efficient use of our:

- Firefighting force
- Fire Prevention Bureau
- Training; and
- Emergency medical services

Management Scorecard

Prior Year Accomplishments

- Received delivery of new Chief's car
- Secured funding to purchase three new Fire Prevention cars
- Secured funding to purchase one Deputy Chief's car
- Secured funding for HVAC units
- Secured funding for new telephone system
- Awarded grant funding for new ladder truck
- Restored funding to hire three permanent Firefighters
- New roof completed at Headquarters
- Renovations to day room and office space at Headquarters

City of Leominster

General Fund

Public Safety

Fiscal Year 2014

Selected Activity Highlights

Activity	Measures of Quantity/Quality	
Fire Apparatus Movements	15,862	
Fire Suppression Response	2,556	
Permit Applications	1,219	
Permits Fees Paid	\$28,894	
Emergency Medical Services:	4,898	
Training Suppression Staff:-		
EMS	1600	man hours
Fire	1920	man hours
Maintenance	hours	
Scheduled Inspections	330	
"106" Inspections	62	
SAFE Program Schools:	10	
Students Reached	2,841	
Fire Safety Events/Fairs	5	
# of People	4,200	
Open House	500	
Fire Station Tours	30	
Greater Alarm Fires :	20	Platoon Recalls
5-2nd alarm fires		

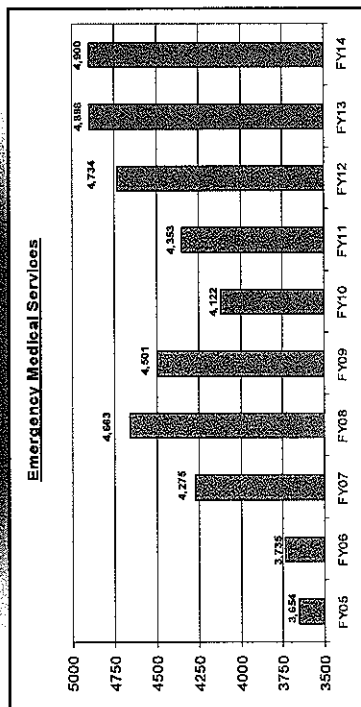
Public Safety

F.Y. 2014 Selected Program Objectives

- Increase daytime EMS coverage by staffing 2nd ambulance
- Public training of "Hands Only" CPR

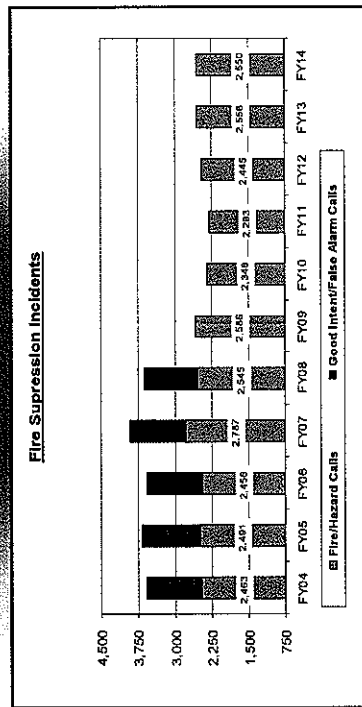
Program Outcome: Emergency Medical Services

Nearly 65% of the department's over 7,000 responses are to requested emergency medical services. All firefighters are trained as Emergency Medical Technicians/Defibrillator level and Defibrillators are carried on both ambulances and four fire engines. All firefighters are trained to the Hazardous Material Technician level to handle hazardous material incidents.



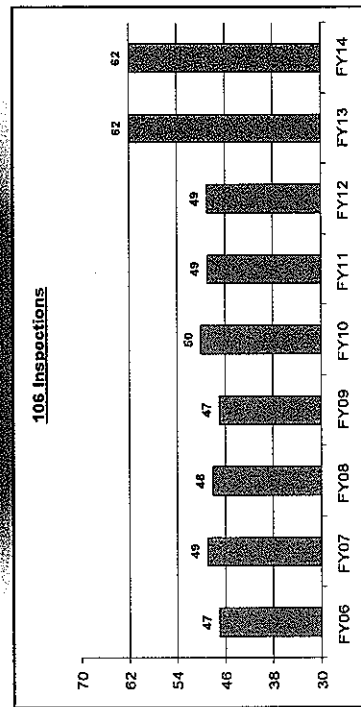
Program Outcome: Fire Suppression Incidents

The Fire Department responds to calls for fire or other hazardous conditions of an emergency nature as well as non emergency. All firefighters are trained to the Hazardous Material Technician level to handle hazardous material incidents. This chart reflects response to fire or emergency related incidents.



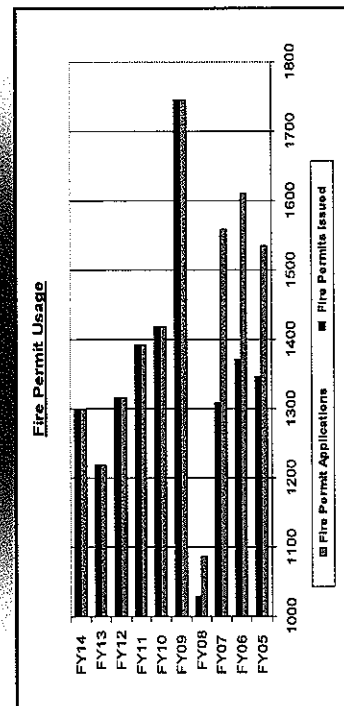
Program Outcome: 106 Inspections

The Fire Act of 2004 requires that the Fire Department conduct inspections of businesses where liquor is served. This graph illustrates those inspections conducted and anticipated, but does not include repeat visits to correct unsatisfactory conditions.



Program Outcome: Fire Permit Usage

Permits are issued by the Fire Prevention Bureau to tradesmen who will perform "controlled work" on systems (such as fire alarms, sprinkler systems, oil burners), or to sites which wish to store or handle especially flammable or hazardous materials. Inspections are conducted following completion of tradesmen's work or before the special materials are allowed to be stored. Does not include open fire permits 1/15 to 5/1.



Building Inspector

Mission Statement

The mission of the Leominster Building Department is to ensure the public's safety through proper construction oversight and through fair and effective zoning compliance and enforcement efforts. This mission also provides for the safe and legal construction of all new building renovations; continued compliance with occupancy and building regulations; Zoning regulations enforcement and all necessary administrative support services.

The Building Department will attempt to achieve this mission through the following key activities:

- NEW CONSTRUCTION AND RENOVATIONS
- CERTIFICATES
- PERMITS
- ZONING ENFORCEMENT
- ADMINISTRATIVE

Management Scorecard

Prior Year Accomplishments:

- Inspections of multi-family buildings.

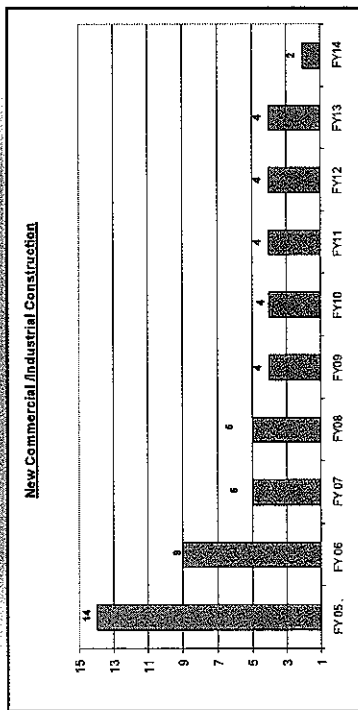
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Total New Construction	44
Additions, Alterations & Repairs	1024
Budgets	\$17,800.00
Inspections during Fiscal Year 2014	1002
Total Value of Permits Issued	\$42,738,141.00
Total Value of Certificate of Inspections Fees Issued	\$25,015.00
# of New Homes (single family)	42
Total Value of Commercial Property Permits	\$14,568,880.00

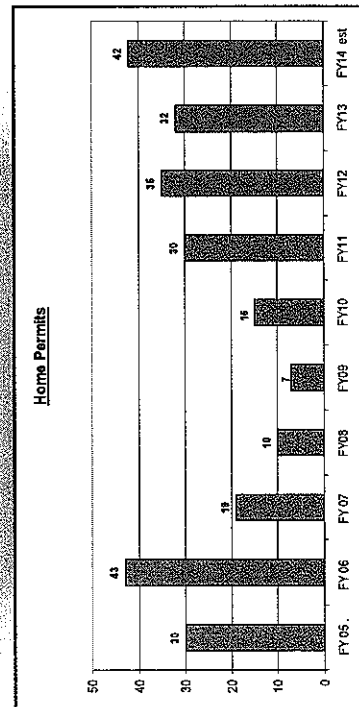
F.Y. 2014 Selected Program Objectives

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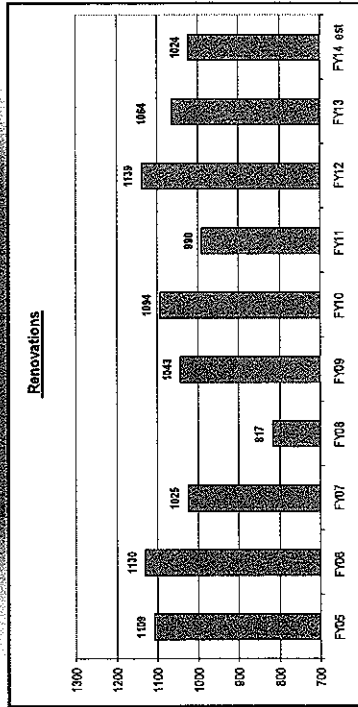
We have seen several new commercial developments in the past few years. While there are some new commercial projects planned, we expect to see a decline in these permits.



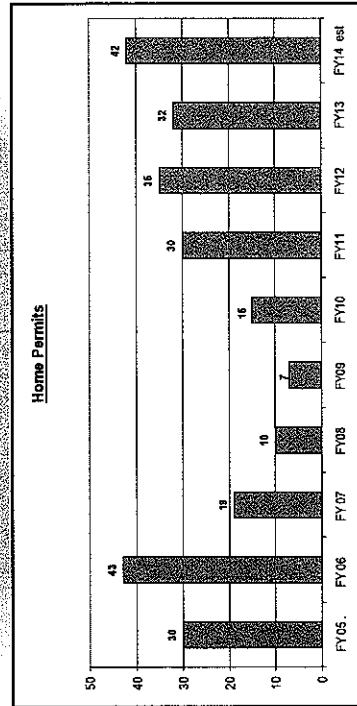
Certificates of Inspection are given to all buildings classified as assembly use groups, such as restaurants, bars, churches and schools. These inspections ensure that the emergency lights are working, fire alarm and smoke detectors are active and all exit ways are clear.



Included in this segment are renovations to all existing homes, commercial and industrial buildings as well as churches, municipal buildings and hospital buildings.



While we have seen an increase in commercial development, new home construction has remained low.



Gas Inspector

Mission Statement

The Gas Inspector Division of the Building Department has the mission to enhance the safety of Leominster residents by inspecting all gas piping and fittings in the process of construction, alterations or repair for which permits are granted. The Gas Inspector will also report all violations of law, ordinance by law, rule, or regulation relative to gas fitting as described in Section 13, Chapter 143 of Mass General Laws.

The Gas Inspector will strive to achieve this mission through the following key activities:

- New Construction & Development
- Code Enforcement Devices

Management Scorecard

Prior Year Accomplishments:

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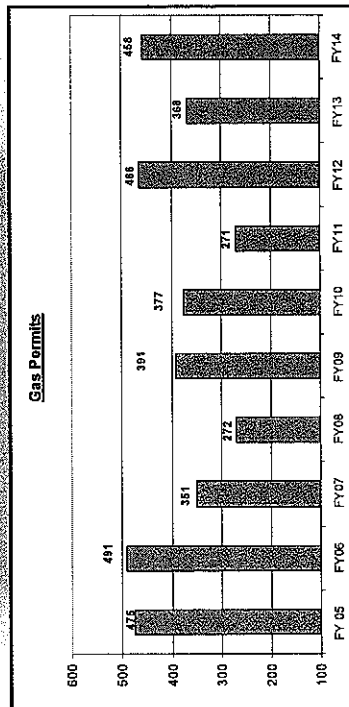
Selected Activity Highlights

Activity	Measures of Quantity/Quality
gas permits	458
gas inspections	479
# of calls at Buildings	689
# of violations reported	127
Permit Fees	\$25,784.00

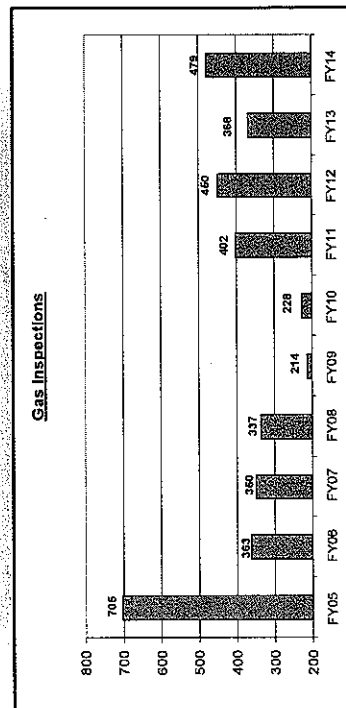
F.Y. 2014 Selected Program Objectives

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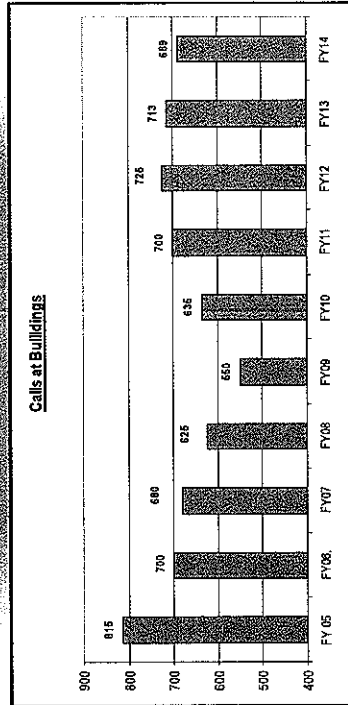
Gas Permits are broken down as Residential and Commercial. Within these two groups are the following categories: Gas boiler, gas furnace, gas unit heater and *infra red*



Gas Inspections are done for both new and replacement units.



The Gas Inspector makes calls at buildings to assist the building and health departments and also in the event of emergencies.



Plumbing Inspector

Mission Statement

The mission of the Plumbing Inspector is to enhance the safety of The City of Leominster by inspecting all plumbing in the process of construction, alteration or repair for which permits are granted, and to report all violations of any law, ordinance by law, rule, or regulation relative to plumbing as described in Section 13, Chapter 142 of Massachusetts general Law.

The Plumbing Inspector will strive to achieve this mission through the following key activities:

- New Construction & Development
- Code Enforcement
- Devices

Management Scorecard

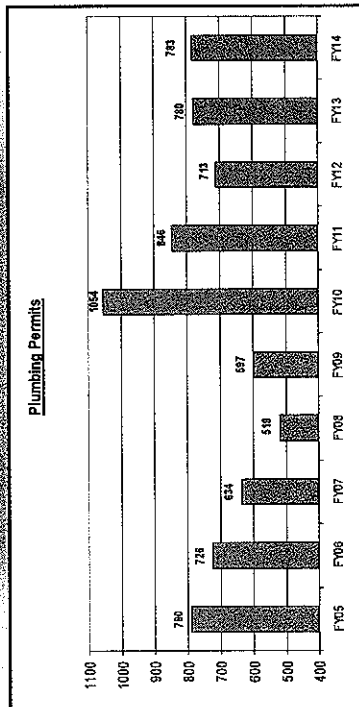
Prior Year Accomplishments:

Selected Activity Highlights

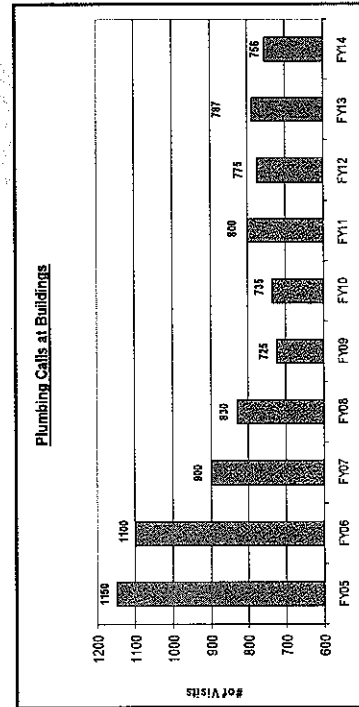
Activity	Measures of Quantity/Quality
Plumbing inspections	769
Plumbing permits	783
Plumbing calls on site	775
Reported violations	175
Code enforcement	109
Permit fee collections	\$52,901.00

F.Y. 2014 Selected Program Objectives

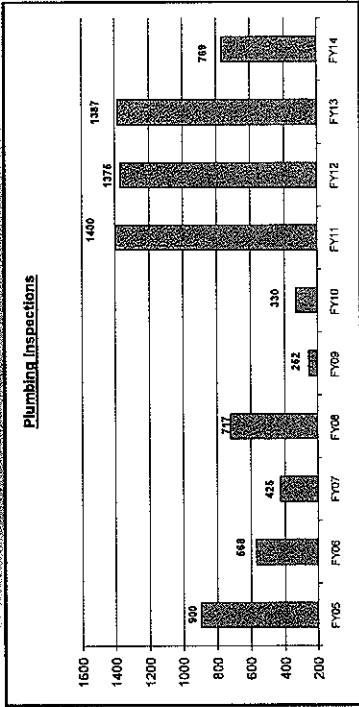
Plumbing Permits are broken down into the following categories: New, Renovation, Remodeling, Commercial and Residential.



Plumbing calls include scheduled inspections and emergency calls.



Plumbing inspections are done for both new and replacement plumbing systems. There is a four step process to these inspections; underground, rough, partial finish and finish.



Weights & Measures

Mission Statement

The Leominster Weights and Measures Department, under Massachusetts General Laws and the City of Leominster Ordinances will ensure fairness in the marketplace by providing annual device inspection services, a random inspection program, complaint resolution, and public awareness for Leominster residents and the general public.

The Weights and Measures Department is divided into three main program/divisions.

- ADMINISTRATION
- INSPECTIONS
- COMPLAINT RESOLUTION

Through its programs, the Weights and Measures Department will keep a watchful eye over the marketplace, insuring that merchants are in compliance with the Massachusetts General Laws, will provide a sense of confidence for consumers and merchants, that they are getting what they are paying for and when problems arise, deliver a source for resolution. Protecting both consumers and merchants for the common good. That equity may prevail.

Management Scorecard

Prior Year Accomplishments:

- Completed device inspections
- Completed pricing inspections
- Conducted random inspections
- Reported on consumer/merchant savings
- Participated in CEU training
- Maintained professional certification
- Worked to enhance public awareness
- Insured merchant compliance with the MGL/Local Ordinances
- Completed Annual Reports for City/State

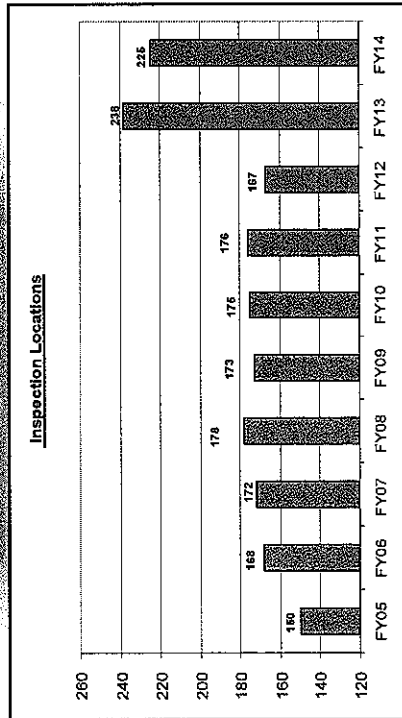
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Administration	
Fees Charged	21,650
Public Awareness Sources	500
Consumer Savings	67,736
Merchant Savings	60,497
# Of Civil Citations Issued	2
Annual Inspection	
# Of Schedule Locations	225
# Of Device Inspections	900
# Found With Error	41
# Adjusted To True Value	27
# Condemned/Not Sealed	1 / 13
# Of Prices Inspected	2500
# Of Pricing Violations	100
# Of Violations Corrected	100
Random Inspection	
# Of Device Inspections	0
# Of Fuel Delivery Insp	0
# Of Fuel Receipt Insp	0
# Of Motor Fuel Insp	22
# Of Prices Inspected	2500
# Of Octane Inspections	0
# Of Overall Violations	2
# Of Violations Corrected/ Addressed	2
# Of Court Cases	0
Complaint Resolution	
# Of Complaints	11
# Resolved/Pending	11 / 0

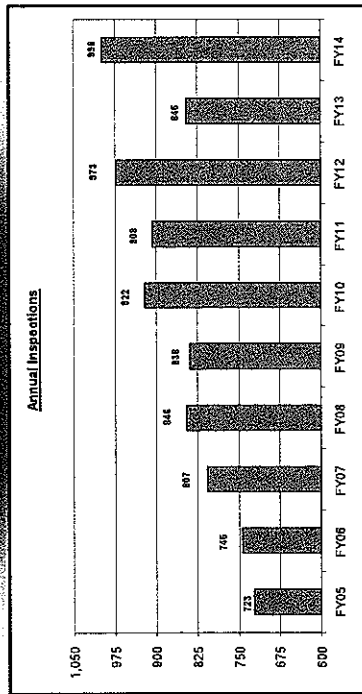
FY 2014 Selected Program Objectives

- Report on consumer/merchant savings
- Complete all required inspections
- Participate in CEU training
- Maintain professional certification
- Update Web Page
- Enhance public awareness

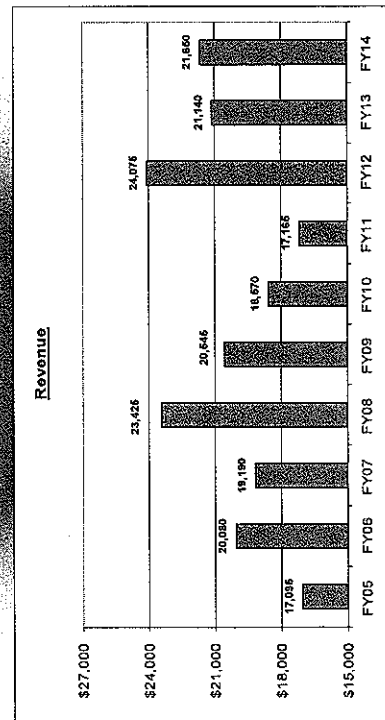
The Department is monitoring inspection locations to insure that the yearly schedule is adhered to, and to show a direct correlation between the growth of the community and the increase in the number of regulated retail, wholesale, industrial and requested service locations.



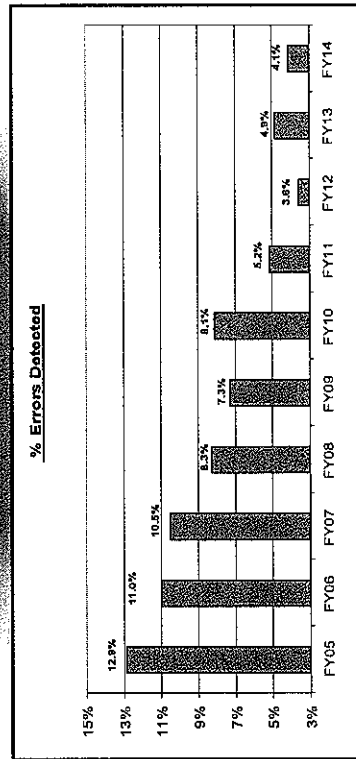
The Department has established a tracking system of annual inspections in order to insure regulatory compliance. This includes gasoline and oil truck meters, point of sale and deli scales, industrial scales and heavy capacity truck scales, retail pricing scanners, as well as others. Merchants utilize these devices to weigh or measure products efficiently. These devices used in commerce must be inspected in accordance with the Massachusetts General Laws.



The Department has established a program to monitor revenue generated by annual inspections. Fee schedules are approved by the City Council and allowed by the Massachusetts General Laws. The Weights and Measures Program has a strategic target of funding at least 50% of its annual budget through the generation of inspection fees paid by merchants. These fees return to the general fund as free cash.



The Department monitors errors detected as a result of the annual device inspections. A device that is found in error is corrected on the spot if possible or is condemned and taken out of service until it can be corrected by a maintenance/service company. The device is then re-tested and if correct it is approved as accurate for use in commerce.



Wire Inspector

Mission Statement

The mission of the Wire Inspector is to ensure the public's safety by providing oversight of electrical installations in the process of construction, alterations, and repairs; to maintain the viability of the City's traffic signals and fire alarm systems, and to maintain and upgrade the electrical systems in all the City buildings.

The Wire Department will attempt to accomplish this mission through the following key activities:

- Permits
- Maintenance
- Emergency Services

Management Scorecard

Prior Year Accomplishments

- Merriam & Lindell new intersection
- New phone system

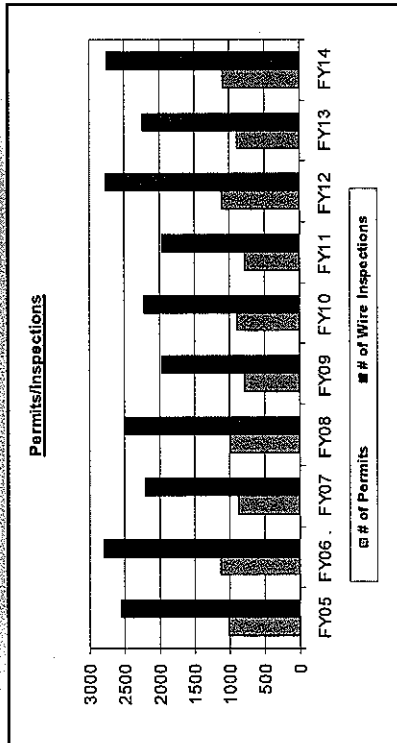
Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of permits filed	1100
# of inspections	2750
# of traffic signals	30
# of accidents involving traffic signals	8
# of fire new alarms	0
# of fire changed alarms	14
Fire alarm preventive maintenance hours	475
General emergency maintenance hours	725
# of buildings maintained	17
# of routine maintenance hours	1110

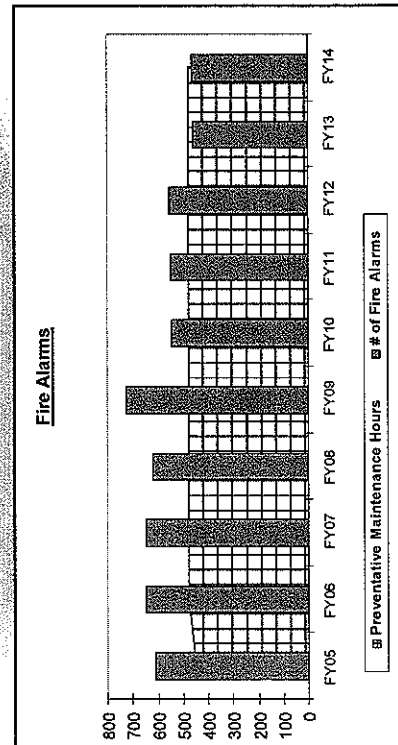
F.Y. 2014 Selected Program Objectives

- New radios

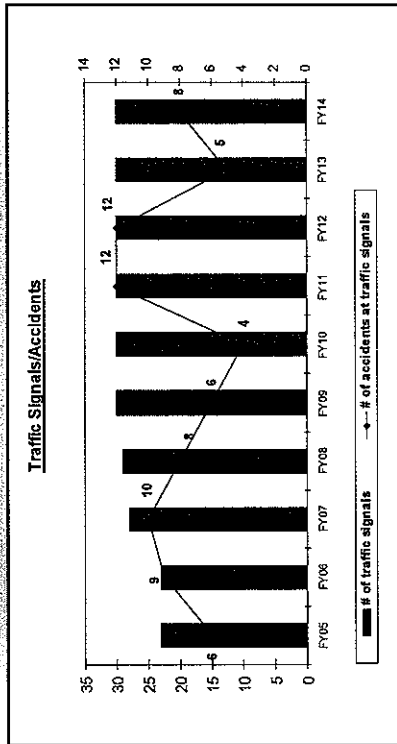
A wire permit is required before any work is to be done on a property. Inspections are then done on the work. In general there are about 2 1/2 times more inspections than there are permits. That is because the wire inspector often has to visit each location several times.



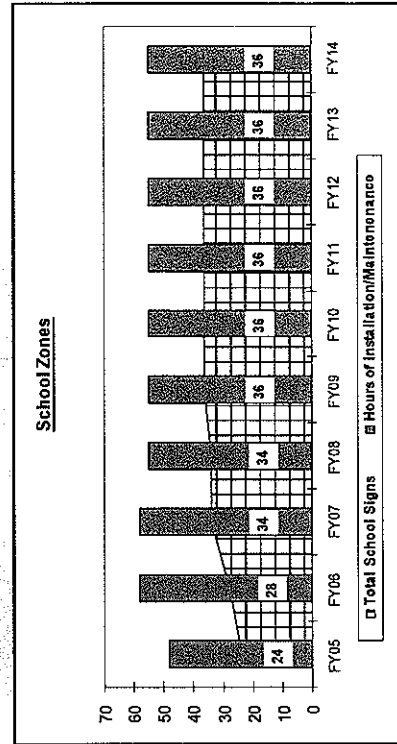
As the wiring and fire alarms age in the City, the number of maintenance hours increase in direct proportion. The Wire Department is in the process of changing over master fire alarm boxes to radio boxes. This is a multi-year project that began in Fiscal Year 2006.



The traffic study on Rte 12 and Nashua Streets is still in negotiation with the State. City versus State Funding is at issue. This project is still in progress.



School Zone signs require work to start and stop them during each school year. They must also be adjusted for daylight savings time start and stop.



Office of Emergency Management

Mission Statement

To implement an all-hazard multi-discipline emergency/disaster strategy and plan that will ensure that the City of Leominster is a safe and secure environment in which to live, work, conduct business and visit.

This mission is accomplished through the following key activities:

- **Mitigation:** taking sustained actions to reduce or eliminate long-term risks to people and property from hazards and their effects.
- **Planning:** maintaining and improving the City's Comprehensive Emergency Management Plan and regional planning activities.
- **Response:** provide administrative and support services to the City's first responders and maintain an emergency operations center capability for large emergencies and disasters.
- **Recovery:** Post Emergency or disaster rebuilding communities so individuals, businesses and governments can function on their own, return to pre-disaster life, and protect against future hazards.

Management Scorecard:

Prior Year Accomplishments:

- OEM roof replaced on Building.
- Implemented a city wide Code Red System for emergency alerting
- Continued updates to the policy and procedure manual
- Added video display system to EOC for added features and displays
- Updated OEM Access Control and Fire Panel
- Started Training Center construction

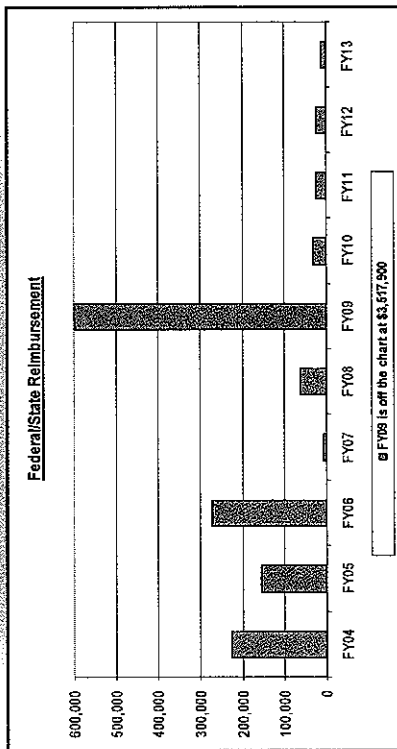
Selected Activity Highlights

Activity	Measures of Quantity/Quality
(Planning) Montachusett Regional Emergency Planning Com- mittee (MREPC)	4 Meetings per year 95 Participants
CEMP Updates	Constant updates and reviews
(Response) OEM Volunteers	86 Volunteers 5,071 Volunteer hours
Recovery 2014 one	\$13,432..34
(Response) Emergency Shelters	No Shelter opened in FY-14
(Response) Communications	15 Frequencies Used 241 volunteer hours
(Mitigation) Neighborhood Watch Program	22 Volunteers 1 Patrols per week 189 hrs- patrol personnel
(Mitigation & Response) Training Program Pump Generator Chainsaw Cribbing Call Taker	1st Responder CPR and AED Hazmat Awareness ICS/NIMS CERT Plus & Basic CERT EOC Exercise Blood Born Pathogens

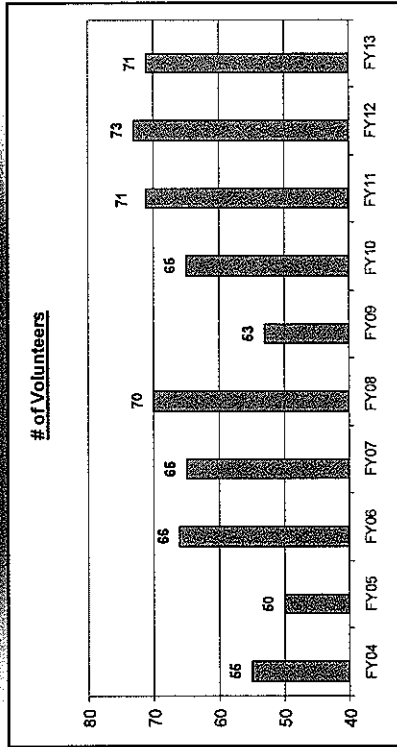
FY 2014 Selected Program Objectives

- Complete Training Center project
- Expand the capabilities of the OEM Cable TV Broadcast System.
- Complete next phase of Access control upgrade
- Complete EOC upgrade
- Complete EOC and Shelter exercises
- Continue to update EOC Activation/Operations Manual and conduct training.

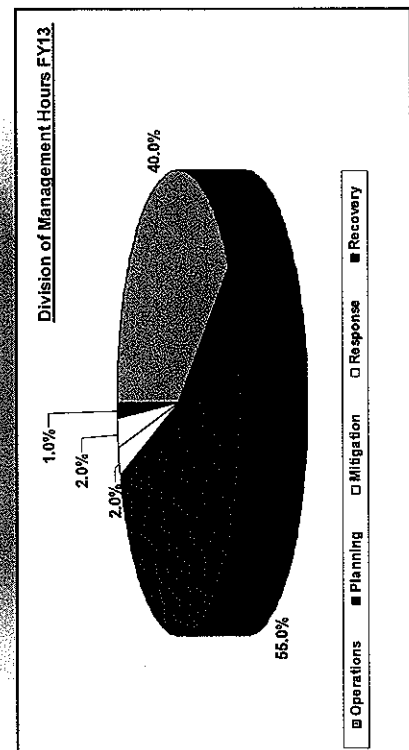
We search and apply for both Monetary and Equipment grants and Public Assistance reimbursement.



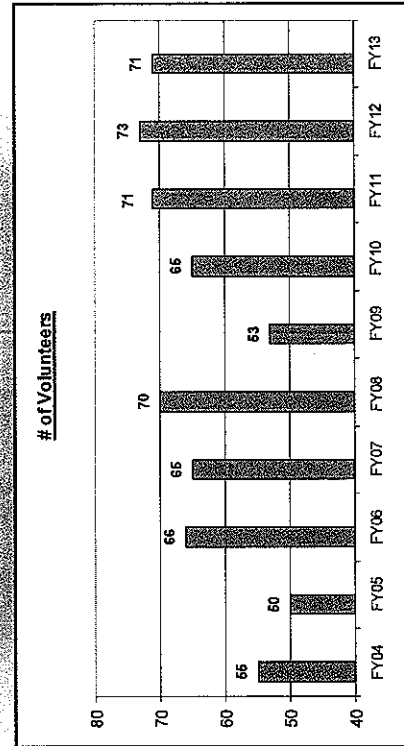
Volunteer hours fluctuate according to the need for emergency support services, maintenance of buildings, vehicles and equipment, training and exercises, Volunteer Unit meetings, and participation in planned and unplanned events are also included in these figures.



The management of equipment, files and data, volunteers, training, building renovations, budget and event coordination encompasses Operations. The time spent in planning, mitigation, response and recovery varies depending on occurrences, requiring response actions.



We established three types of volunteers (Active, Reserve and On-Call) to fit the needs of the volunteer and our program. Ongoing training and certifications are also mandatory for membership.



Parking Clerk

City of Leominster

General Funds

Other
Public Safety

Fiscal year 2014

Mission Statement

The mission of the Parking Clerk is to maintain all City parking meters, the parking garage, and parking lots so as to provide safe and adequate parking for all residents and visitors to the City of Leominster.

The Parking Clerk will strive to achieve this goal through the following key activities:

- Maintenance
- Tickets
- Collections

Management Scorecard

Prior Year Accomplishments:

- Parking garage refurbishing completed
- New LED lighting installed with timers.
- New signage placed at strategic points in garage.

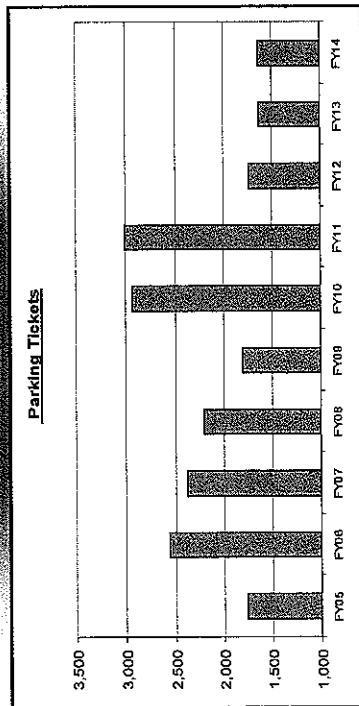
Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of parking tickets	Issued: 1642
# of parking permits issued	Annual 34 Temporary 9
Collections	45,276
# of parking meters	111
# of parking lots	10
# of hearings	Approx. 41
Phone Calls Concerning Tickets	Unknown *
* The city currently has no Parking Clerk	

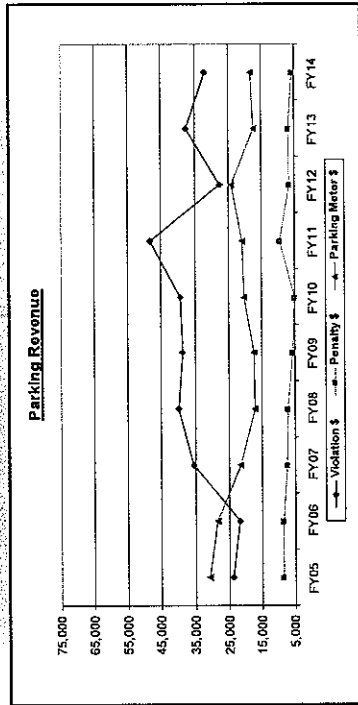
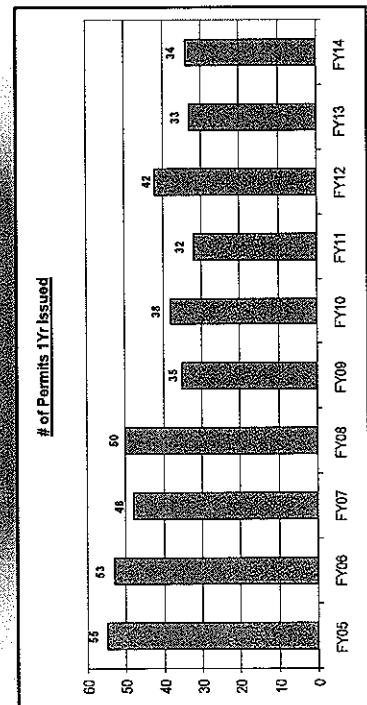
F.Y. 2014 Selected Objectives for new year.

- Continue to replace old meters with new electronic meters as funds are available.
- Investigate possibility of adding reserved parking in lower garage.
- Examine new electronic parking meter options for lower garage.

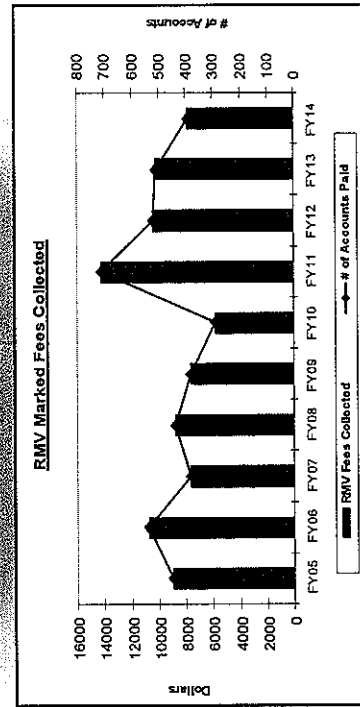
The City has 111 parking meters. One shift checks the meters for violations during weekdays. One employee works 4 hrs per day. The Parking Clerk has retired. The City is in the process of deciding whether or not to fund a new hire.



The City has 162 parking spaces in the parking garage. About 35 people per year are interested in purchasing 1 year parking passes. We sell 5 to 12, 6 month passes. All parking spaces are available on a first come first serve basis. Except during snow storms, the turnover is such that there are usually several spaces available to the public.



RMV marking fees are collected and held by the City. These fees are charged back to the City the following year as Quarterly Assessments



Forestry

Mission Statement

The Forestry Department, in the Public Works Division of the City of Leominster, has a mission to beautify the city and to ensure public safety by providing care and maintenance of trees, green areas, and other city parks.

The Forestry Department strives to accomplish their mission through the following key activity areas:

- City Trees
- City Parks

We strive for continuous quality improvement in our efforts to serve the City of Leominster. We focus on the achievement of strategic goals and objectives over a multi-year period.

Tree City USA
2013 2014
2010 2011 2012
2007 2008 2009

2006

2005

2004

2003

2002

2001

2000

1999

Management Scorecard

Prior Year Accomplishments

Continue to expand the flower beds on the Connector Road.
Added water and a sprinkler system on the Connector Road.
Expanded the brush cutting program.

City of Leominster

General Fund

Public Works

Fiscal Year 2014

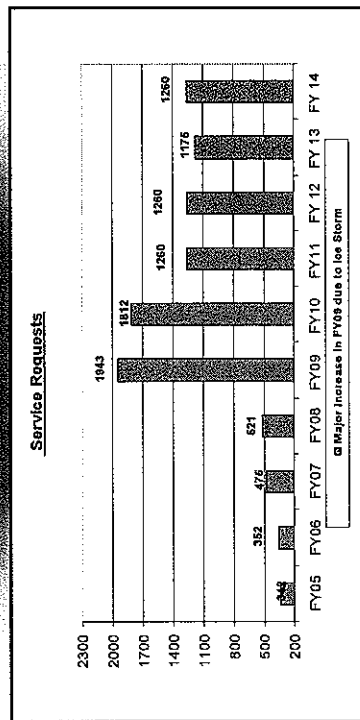
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Tree Removal	63
Tree Trimming	240
Stump Removal	28
Tree Planting	5
Tree Fertilizing	-0- Fertilized Parks Only
Brush Cutting	35 miles
Trimming Complaints	250
# of Service Requests	1175
# of Responses	1175

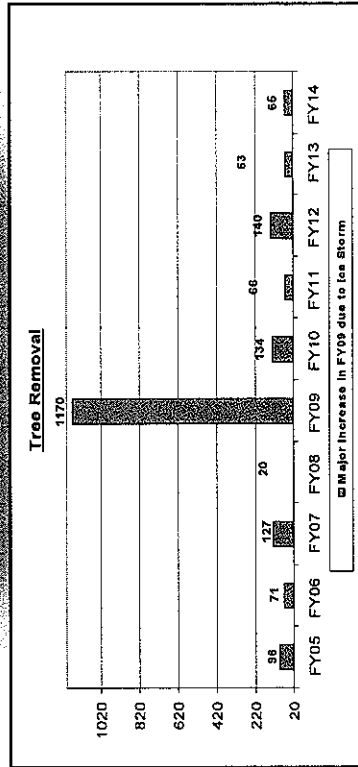
F.Y. 2014 Selected Program Objective

- To continue City Tree Planting Program
- To continue Arbor Day tree planting program.
- Assist with Clubhouse Restoration Project.

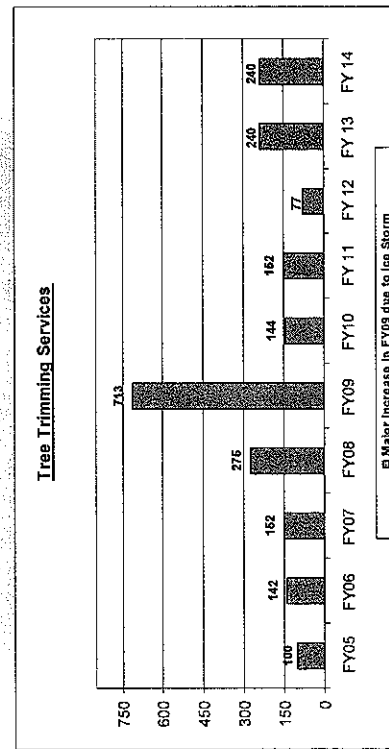
This chart shows the number of calls handled by the staff of the Forestry Department. Calls are related to private vs. city trees. Tree trimming requests, take down, brush complaints, and tree planting questions.



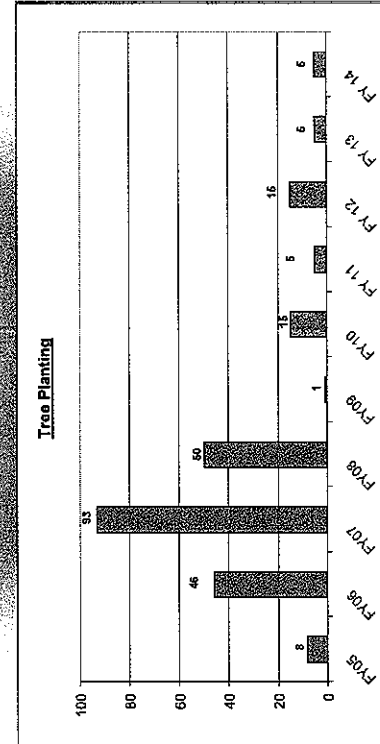
The process of tree removal is as follows: A call is placed to the DPW. It is sent to the general foreman. The city engineer checks the site and decides if the tree can be saved or not. If not, the tree is removed. If the tree can be saved, letters are sent to that effect.



This chart shows the total number of City Trees that are trimmed during the year.



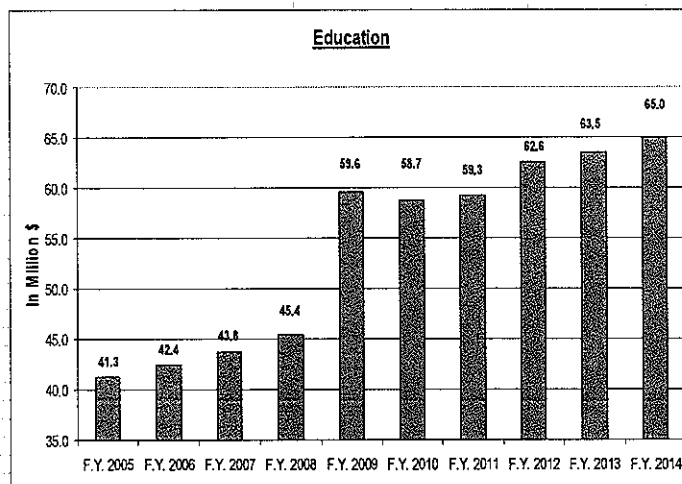
Based on funding availability to plant 100 trees per year under the citywide tree planting program.



EDUCATION

General Fund Budget:

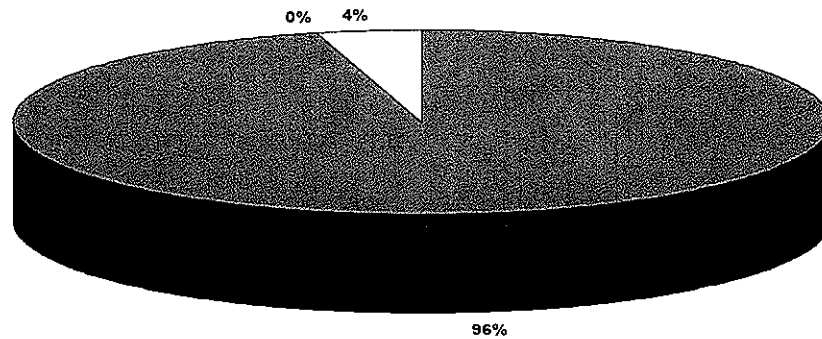
Education



Fiscal Year	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
Local School System	41,280,682	42,404,000	43,767,968	45,430,328	59,609,723	58,709,723	59,262,000	62,586,442	63,466,000	

Budget Notes

	FY13	FY14
* Chapter 70 Aid	\$42,835,377	\$43,232,362
* SFSF Aid	0	0
* Education Jobs Grant	0	0
* Required Local Contribution	\$23,577,860	\$24,414,847
* Required NSS plus SFSF	\$66,413,237	\$67,647,209
* School Transportation	2,600,000	\$ 2,665,000
* School Debt Service	1,313,750	\$ 1,376,200
* Total School/General Fund	\$70,326,987	\$ 71,688,409
* Total City Budget	\$110,227,323	\$112,497,406
* Total School Budget as a % of General Fund Budget	63.80%	63.72%



■ School Salary & Wages

■ School Cross Guard/Attendance

□ School Transportation Expenses

Education:	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
LOCAL SCHOOL SYSTEM:					
School Salary/ Wages & Expenses	56,168,723	56,621,000	58,945,442	60,825,000	63,326,267
School Cross Guard/Attendance Officer	41,000	41,000	41,000	41,000	41,000
School Transportation Expenses	2,500,000	2,600,000	2,600,000	2,600,000	2,665,000
Total	58,709,723	59,262,000	61,586,442	63,466,000	66,032,267

GENERAL FUND BUDGET NOTES

- * Net School Spending Requirement \$67,647,209
- * Local Contribution increase of \$837,014
- * Foundation Budget per pupil \$10,645
- * Chapter 70 Aid increase of \$396,986

	<u>Charter School</u>	<u>School Choice</u>
FY13	\$812,131	\$1,874,684
FY14	\$914,123	\$2,047,627
Difference	\$101,992	\$172,943

School Salary & Wages

63326267

School Department

Mission Statement

The Leominster Public Schools stands committed to challenging all of its students to strive for academic excellence within a secure, caring, respectful, and student centered environment.

We believe in the pursuit of life-long learning.

We seek to empower students to become responsible and productive decision-making members of the global community.

We invite community collaboration in shaping the knowledge and skills of our children.

Management Scorecard

Prior Year Accomplishments

Expanded curriculum, teaching and learning

Fully implemented educator evaluation;
Continued implementation and development of Leominster innovation schools;
Expanded curriculum and learning offerings in STEM (Science, Technology, Engineering and Math);
Maintained focus on the retention and expansion of health and wellness, financial literacy and the arts.

Enhanced partnership with the community

Improved outreach to the community;
Continued relationship with media outlets for focus on the Leominster Public Schools;
Gathered data through K12 Insight;
Reviewed district-wide crisis management plans.

Implemented an efficient and effective delivery of services to support the Instructional Core

Streamlined the delivery of instructional, administrative, financial and operational services in an efficient and effective manner;
Aligned the capabilities of central office personnel to the needs of the schools and the city;
Developed and implemented an effective organization model;
Reviewed district-wide assessment data for more effective and timely decision-making;
Continued the review of the technology infrastructure while investing significant financial resources into the buildings.

Selected Activity	Measures of Quantity/Quality
FY 14 Foundation Enrollment	6,355
FY 14 Foundation Budget	\$ 67,647,236
FY 2013 Circuit Breaker Reimbursement	\$2,122,703
FY 2014 Initial Circuit Breaker	\$2,043,766
Chapter 70 Aid FY14	\$ 43,232,362
Required Local Contribution	\$ 24,414,874
Net School Spending	\$ 67,647,236
Schools: Elementary	6 Schools
Middle	2 Schools
Secondary	1 School (incl. CTEi & LCE)
Per Pupil Expenditure: FY13 Regular	\$ 10,976
Net School Spending: FY14	
Salaries	\$ 43,569,032 (budget)
Expenses	\$ 18,757,236 (budget)
Non- Net School Spending	
Transportation	\$ 2,665,000 (Budget)
Debt Service	\$ 0
FY14 Preliminary School Choice	
Receiving Tuitions	\$ 1,359,095
Sending Tuitions	\$ 2,047,627
FY14 Preliminary Charter School	
Assessment Reimbursement	\$ 192,480
Sending Tuition	\$ 914,123

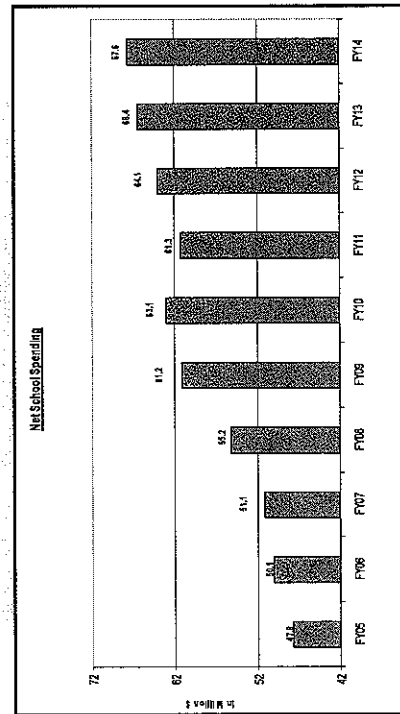
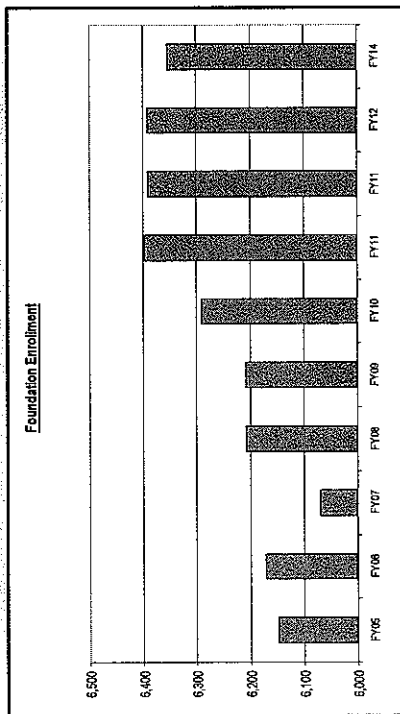
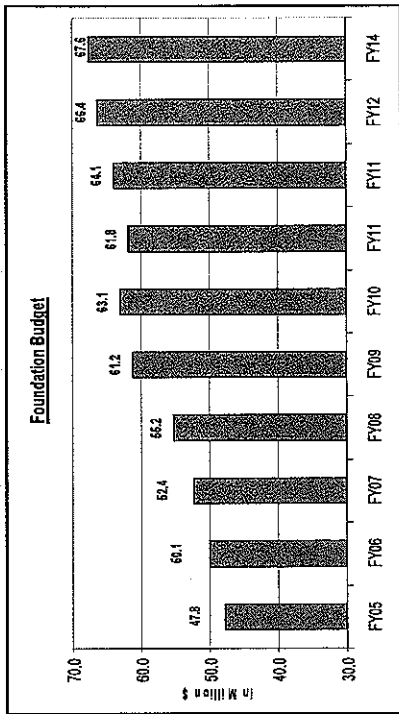
F.Y. 2014 Selected Program Objectives

District-Wide Goals

Develop an engaging, innovative and individualized system of teaching and learning that provides all students with the skills necessary for college, career and citizenship in the 21st century;
Enhance the district's partnership within the entire community to enrich the education of all students;
Enhance student achievement through the efficient and effective use of its resources.

District Improvement Goals

Improve student achievement by implementing a rigorous, standards-based curriculum delivered through aligned and high quality instructional practices;
Expand the capacity of stakeholders to regularly use a variety of assessments and other data to improve student achievement;
Develop and implement a coordinated system of support for the academic and social-emotional growth and development of all students.



High School

City of Leominster

General Funds

Education

Fiscal Year 2014

Selected Activity Highlights

Mission Statement

The Leominster High School community promotes a rigorous educational environment that empowers students to take responsibility for their academic, personal, and social growth. Our community values diversity and creates a safe atmosphere for students to acquire the knowledge, the work ethic, and the academic, technical, and communication skills necessary to become responsible and productive members of society.

Mission Acronym:

The Leominster High School community values and exhibits H.E.A.R.T.

Honesty
Excellence
Achievement
Responsibility
Teamwork

Management Scorecard

Prior Year Accomplishments

- Complete phase 5 and 6 of ongoing school-wide renovation project
- Develop school-wide rubrics for social and civic expectations
- Design schedule to initiate advisory program in 2013-2014
- Assign 2 new ELL tutor to provide push-in services for SEI math and sciences classes
- Purchase and install new hardware to allow expanded use of instructional technology in classrooms

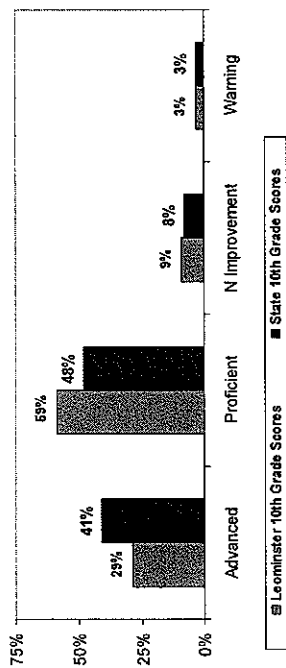
Activity	Measures of Quantity/Quality		
<hr/>			
Student Population	LHS-1658 CTEi-774		
<hr/>			
Population by Grade:	LHS	CTEi	TOTAL
Gr. 9	196	357	553
Gr. 10	195	137	432
Gr. 11	274	133	380
Gr. 12	302	121	423
<hr/>			
Full-Time Teachers	LHS CTEi TO-		
# of Professional Support Staff	TAL		
# of other staff	Teachers	158	67
<hr/>			
New Teachers	New/Replacement teachers: LHS: 7 CTEi: 3		
<hr/>			
% Participation in S.A.T.'s 2013	60 % participation of senior class in S.A.T.'s for 2013.		
<hr/>			
# of Graduates (in 2013)	457 graduates		
<hr/>			
Dropout Rate	2013 4.8 % LHS 1.5% CTEi		
<hr/>			
# of Classes offered	489 classes offered at LHS and		
# of AP Classes Offered	CTEi 13 in-school and 4 VHS AP.Classes		
<hr/>			
Tech Ratio	2.4 LHS students/computer 3.1 CTEi Students/computer		

F.Y. 2014 Selected Program Objectives

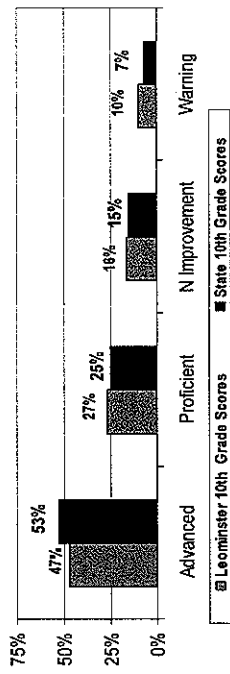
- Implement new Algebra II curriculum
- Continue to align curriculum products with Common Core State Standards
- Expand use of new hardware through purposeful training to promote use of instructional technology in classrooms
- Actively engage the entire school community in the search

For the next Principal of Leominster High School.

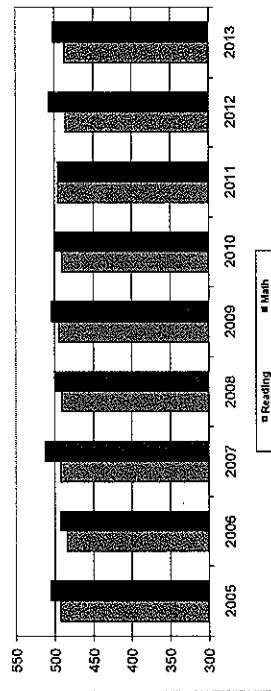
MCAS ELA 2013



MCAS Math 2013



Average SAT Scores



2013 Accountability Data - Leominster High School

Organization Information			
District:	Leominster (01530000)	School type:	High School
School:	Leominster High School (01530505)	Grades served:	09,10,11,12
Region:	Central	Title I status:	Title I School (SW)
Accountability Information			
Accountability and Assistance Level			
Level 1 Meeting gap narrowing goals			
This school's overall performance relative to other schools in same school type (School percentiles: 1-99)			
All students:	34		
	Lowest performing Highest performing		

Center for Technical Education

City of Leominster

General Fund

Education

Fiscal Year 2014

Mission Statement

The Leominster High School and the Center for Technical Education Innovation community promotes a rigorous educational environment that empowers students to take responsibility for their academic, personal, and social growth. Our community values diversity and creates a safe atmosphere for students to acquire knowledge, work ethic, and the academic, technical and communication skills necessary to become responsible and productive members of society. The Leominster High School and the Center for Technical Education Innovation community value and exhibit: H.E.A.R.T. Honesty, Excellence, Achievement, Responsibility, Teamwork

The Center for Technical Education Innovation Ranked Core Values are: 1. Safety 2. Student Achievement 3. Mutual Respect 4. Teamwork

Management Scorecard

Selected Activity Highlights

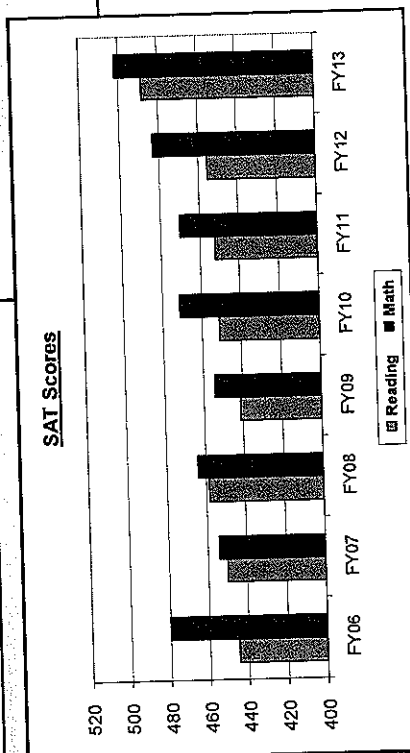
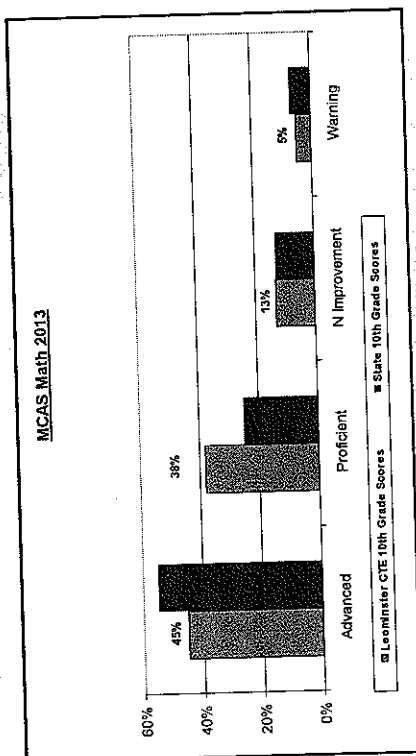
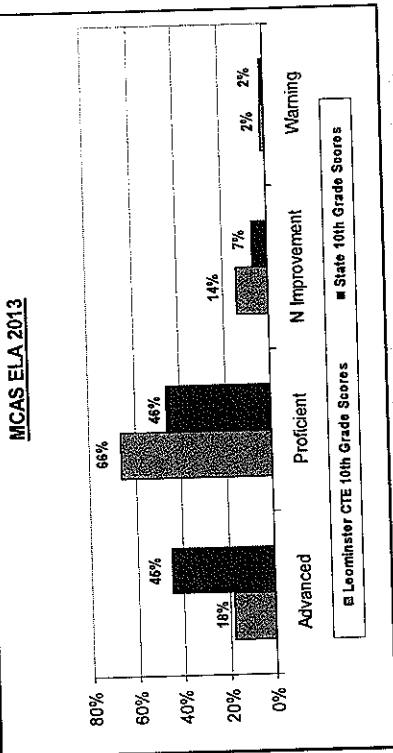
Activity	Measures of Quantity/Quality
Number of Students Served	748 students
Population by Program:	
C.T.E.	701
Engineering	47
Full-Time Teachers	67
Other Staff	20
# of New Teachers	3 new teachers
Professional Development Hours	70/ hrs per teacher
# of Classes offered:	
Chapter 74 Vocational	79 Classes
Engineering, Elective	4 Classes
# of Graduates	See LHS
Dropout Rate	2013 1.5%
Tech Ratio	Students/computer 3.1

Prior Year Accomplishments

- **Successfully completed "Coordinated Program Review"**
- **Obtained Certificate of Occupancy for the Allencrest Community Center**

F.Y. 2014 Selected Program Objectives

- Successfully complete and submit the Perkins Grant
- Assist in the school refurbishment project
- Begin the Self-Study process for a scheduled NEASC Accreditation Review in the fall of 2013
- Partner with Habitat for Humanity to complete the refurbishment of a single family home located at 20 Graham St. in Leominster
- Implement new STEM initiatives as an innovation school



2013 Accountability Data - Center For Technical Education Innovation

Organization Information	
District:	Leominster (01530060)
School:	Center For Technical Education Innovation (01530605)
Region:	Central
School type:	High School
Grades served:	09,10,11,12
Title I status:	Title I School (SW)
About the Data	
Accountability Information	
Accountability and Assistance Level	
Level 1	Meeting gap narrowing goals
This school's overall performance relative to other schools in same school type (School percentiles: 1-99)	
All students:	34
	Highest performing
	Lowest performing

Bennett School

Mission Statement

The Bennett School is structured to provide developmentally appropriate learning environments for all young children in conjunction with each topic and priority of the Leominster Public School Curriculum Frameworks. It is our belief that when young students are provided opportunities to be engaged in active learning, exploration, and the excitement of discovery, foundations for lifelong learning are established. At the Bennett School, each child will encounter positive adults who will guide and facilitate healthy growth and development during their early school years.

Management Scorecard

Prior Year Accomplishments

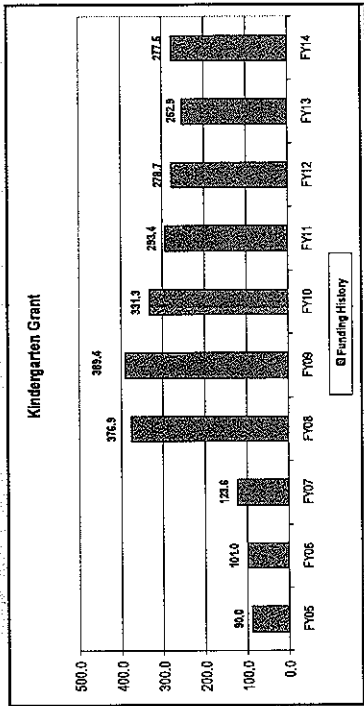
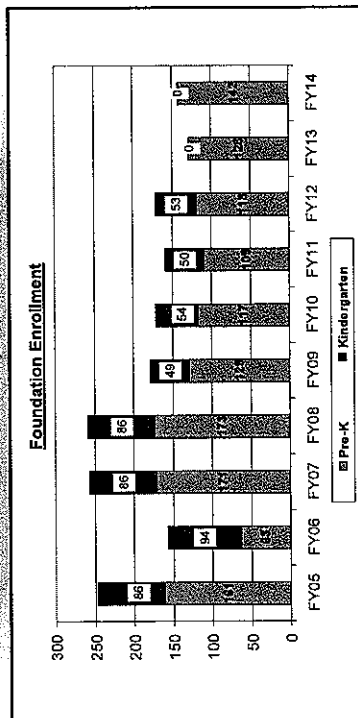
- Supported implementation of OWL curriculum in the preschool program.
- Supported implementation of CPAA and Social/Emotional Checklist assessments at the preschool level.
- Provided professional development on teacher evaluation, classroom accommodations, oral language development, and the new Common Core.

Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of Full-Time Teachers Professional Support Staff	10 Teachers (includes Samo-set) 20
# of Students: Pre- Kindergarten Kindergarten	192 Students (includes Samo-set)
Average Class Size: Pre-Kindergarten	10 /class
Students per computer	10 Students/computer
New Teachers	1 New Teachers
Professional Development Hours	36 hours/Teacher
KG Grant Amount	\$ 277,469

F.Y. 2014 Selected Program Objectives

- Implement TS Gold social emotional and cognitive assessment.
- Strengthen parent and local provider partnerships through work shops, events, and shared professional development.
- Implement learning walk protocol with DSAC to identify areas of program strength and need.
- Conduct preschool lesson study with DSAC support.
- Update preschool curriculum guide.



Fallbrook School

Selected Activity Highlights

Mission Statement

Fall Brook School, through its partnership with families and community, is committed to challenging each child to develop his or her unique potential.

Each child shall be provided with a safe, welcoming and innovative environment that fosters its educational, social, emotional and physical development.

The Fall Brook community shall strive to make the school a place where every individual experiences a sense of belonging, and the feeling of being valued and treated fairly by all.

Management Scorecard

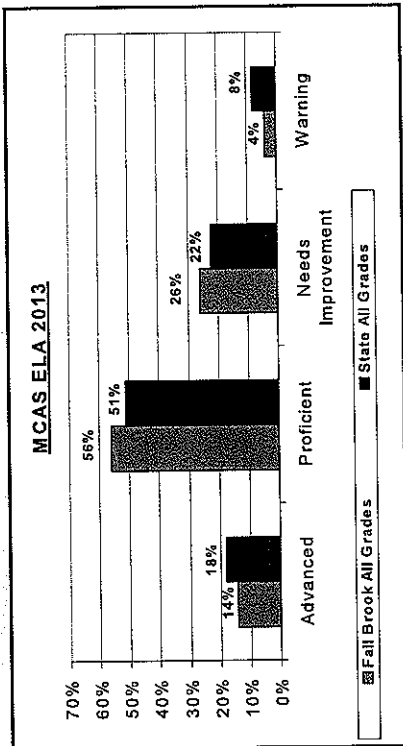
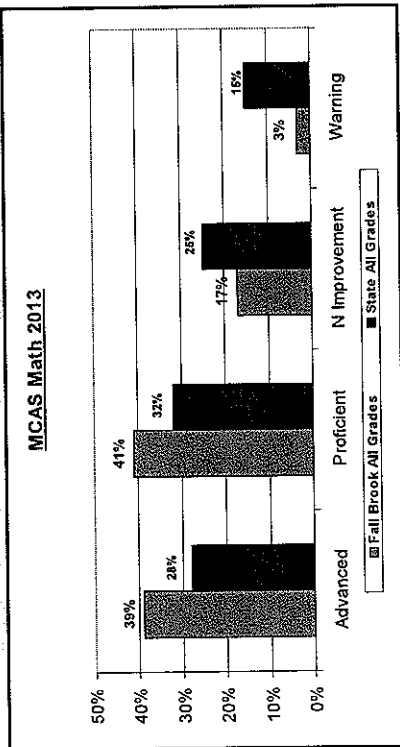
Prior Year Accomplishments

- Implementation of Foundations in grades K and 3
- Implementation of Units of Study in Grades 2 & 3
- Implementation of EnVisions program K—5
- Commended by DESE for High Progress

Activity	Measures of Quantity/Quality
Full Time Teachers	50
Full Paraprofessionals	16
Guidance Staff	3
# of Students	658
Average Class Size	
KG	27 Students/class
Gr. 1	20 Students/class
Gr. 2	21 Students/class
Gr. 3	23 Students/class
Gr. 4	23 Students/class
Gr. 5	26 Students/class
Technology Ratio's	6 Students/computer
Population by Grade:	
KG	81 Students
Gr. 1	118 Students
Gr. 2	125 Students
Gr. 3	116 Students
Gr. 4	115 Students
Gr. 5	103 Students
Professional Development	Sept.26, Oct.10, Nov. 4, Jan.16, and March 13

F.Y. 2014 Selected Program Objectives

- Implementation of math formatives K—5
- Implementation of Reading Wonders K—5
- Professional Development targeting ELA
- Professional Development targeting MKEA (Kindergarten)



2013 Accountability Data - Fall Brook

Organization Information		School type:	
District:	Leominster (01530000)	Elementary School	
School:	Fall Brook (01530007)	Grades served: K,01,02,03,04,05	
Region:	Central	Title I status: Title I School (SW)	
Accountability Information		About the Data	
Accountability and Assistance Level			
Level 1			
Meeting gap narrowing goals			
Commended for narrowing proficiency gaps -			
This school's overall performance relative to other schools in same school type (School percentiles: 1-99)		66	
All students:		Highest performing	
Lowest performing			
This school's progress toward narrowing proficiency gaps (Cumulative Progress and Performance Index: 1-100)			
Student Group		View Detailed 2013 Data	
(Click group to view subgroup data)			
Laggs progress		Made progress	
All students		100	Met Target
High needs		97	Met Target
Low Income		95	Met Target
ELL and Former ELL		77	Met Target
Students with disabilities		83	Met Target
Amer. Ind. or Alaska Nat.			
Asian			
Afr. Amer./Black			
Hispanic/Latino		99	Met Target
Multi-race, Non-Hisp./Lat.			
Nat. Haw. or Pacif. Isl.			
White		100	Met Target

Johnny Appleseed School

General Funds

Education

Fiscal year 2014

Mission Statement

Vision:

The vision of Johnny Appleseed is to develop successful lifelong learners, socially competent individuals, and responsible citizens.

Mission:

Build academic knowledge and skills through the provision of standards-based, differentiated instruction

Use formative and summative assessments to target instruction, intervention, and enrichment

Instill a sense of responsibility and leadership through the use of positive behavioral supports and community service

Develop 21st century skills by integrating a broad range of technology

Management Scorecard

Prior Year Accomplishments

- Successfully Implemented en Visions math program to align with the Common Core
- Increased home-school communication through offering literacy and math nights
- Collaborated with the Leominster Public Library to sponsor "An Evening at the Library"
- Sponsored school-wide literacy initiatives and read-alouds to increase student motivation
- Offered workshops for parents on how to interpret student assessment results
- Developed a student newsletter written by fifth grade students through library/media special

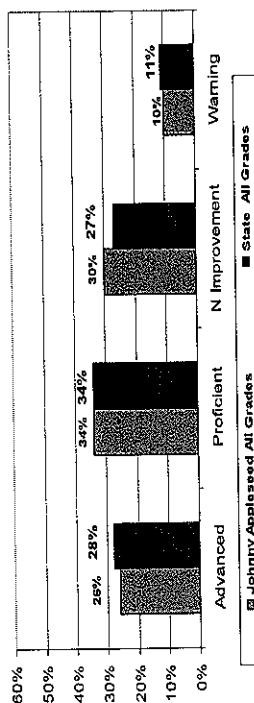
Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of Full-Time Teachers	50.4 teachers
# of Professional Support Staff	22.2 professional staff
Average Class size:	
K-	24
Gr. 1-	22
Gr. 2-	21
Gr. 3-	21
Gr. 4-	23
Gr. 5-	22
# of Students	784 students
Population by Grade:	
K-	93
Gr. 1-	107
Gr. 2-	124
Gr. 3-	129
Gr. 4-	120
Gr. 5-	132
Technology Ratio's	4.26 Students/computer
# of New Teachers	3 new teachers
Professional Development Hours	Sept.26, Oct.10, Nov. 4, Jan. 16, and March 13

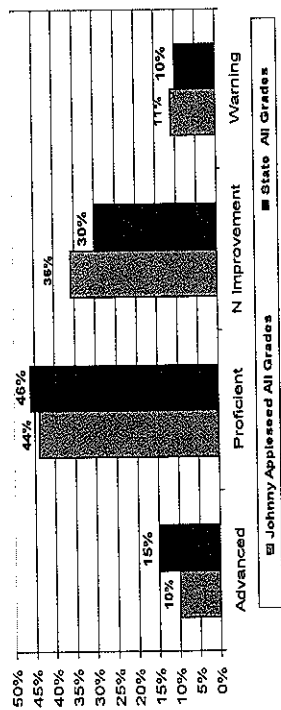
F.Y. 2014 Selected Program Goals:

- Implement *Reading Wonders* English Language Arts program
- To continue to improve home-school communication through offering a variety of "help nights" for parents
- To increase the achievement of all students through developing academic language across subject areas
- To increase social awareness, assertiveness and collaboration among students in order to build a positive school culture
- To build an awareness of physical fitness and emotional well being among students and their families

MCAS Math 2014



MCAS ELA 2013



2013 Accountability Data - Johnny Appleseed

Organization Information			
District:	Leominster (01530000)	School type:	Elementary School
School:	Johnny Appleseed (01530025)	Grades served:	K-01.02.03.04.05
Region:	Central	Title I status:	Title I School (SV)
Accountability Information			
Level 2			
Not meeting gap narrowing goals			
This school's overall performance relative to other schools in same school type (School percentiles: 1-99)			
All students:	Lowest performing	Highest performing	35
This school's progress toward narrowing proficiency gaps (Cumulative Progress and Performance Index: 1-100)			
Student Group	Less progress	On Target = 75 or higher	More progress
All students	83	73	Met Target
High needs			Did Not Meet Target
Low income			Met Target
ELL and Former ELL			Did Not Meet Target
Students with disabilities			Did Not Meet Target
Amer. Ind. or Alaska Nat.			
Asian			
At-Risk/Black			Met Target
Hispanic/Latino			
Multi-race, Non-Hispanic			
Nat. Hawk or Pacific Isl.			
White			Met Target

Northwest School

Mission Statement

The mission of Northwest School community, working with family and the community, is to provide a safe, stimulating and positive learning environment that challenges all individuals to achieve their full potential in academic and life skills.

The Northwest School community (students, parents, families, school staff, and business partners) is working collaboratively as a learning community to prepare and embrace the certainty that "All Students Can Learn".

Northwest Community will:

Nurture the social, emotional and physical well-being of each child in a secure and respectful environment that fosters confidence and a sense of belonging.

Provide data driven standards-based classroom environment to prepare all students for success at the next level of education.

Provide students with opportunities to meet or exceed educational standards in all content areas, with an emphasis on literacy and numeracy.

Promote academic success and individual student responsibility through research proven practices, technology rich lessons, continuous leadership and/or community services activities, and a challenging and diverse curriculum.

Utilize differentiated learning experiences, identified strategies, and resources to meet individual needs to ensure the growth of all students.

Provide standards-based assessments to continuously focus, monitor and effectively evaluate student growth and guide instruction.

Management Scorecard

Prior Year Accomplishments

- Continued with the implementation of a Positive Behavior Intervention and Support program (PBIS) that has enhanced the school atmosphere and stressed students making positive choices.
- Focused instruction on Common Core standards through mapped out curriculum calendars and instructional options for each standard. Teachers will use a variety of materials and strategies to meet these standards.
- Coordinated approach to professional development of teachers that includes individual, group and school-wide planning.

Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of Full-Time Teachers	53 teachers
# Professional Support Staff	18 professional staff
# of Students	686 students
Average Class Size:	
K	25
Gr. 1	21
Gr. 2	20
Gr. 3	21
Gr. 4	21
Gr. 5	24
Population by Grade:	
K	49
Gr. 1	145
Gr. 2	117
Gr. 3	124
Gr. 4	107
Gr. 5	144
Technology Ratio's	4.1 Students/computer
New Teachers	6 new teachers
Professional Development Hours	74 Hours/Teacher

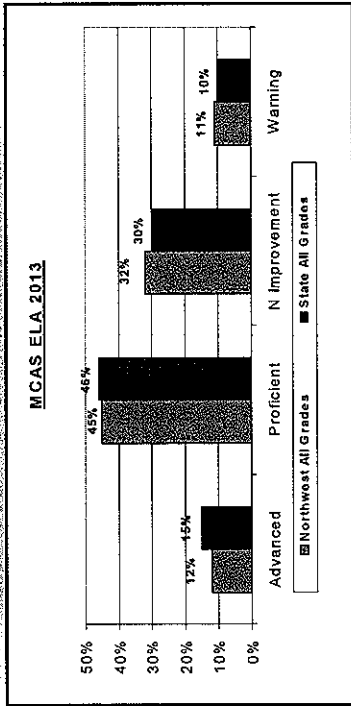
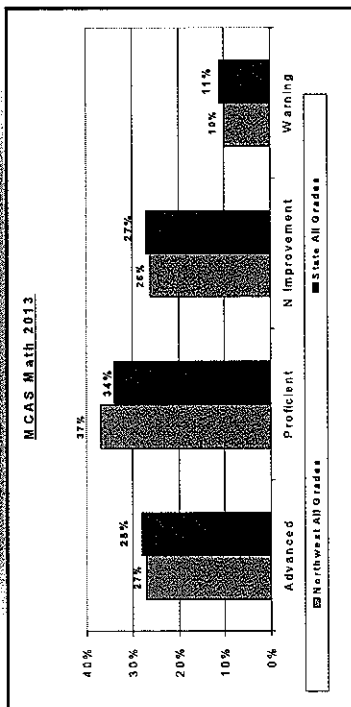
F.Y. 2014 Selected Program Objectives

Objective LAM01- Students' academic achievement will increase through refined process of prescriptive instruction and remediation based on data from both formal and informal assessments in English Language Arts and Mathematics

Objective LA01 - Students will understand and analyze text across all genres: fiction, informational text, poetry and drama

Objective LA02 - Students will write with a clear focus, coherent organization and sufficient detail in a variety of forms and genres. Students will write for a variety of purposes and audience in all content areas

Objective MA01 - Students will develop conceptual understanding, fluency and problem solving in mathematics within a standards-based environment



2013 Accountability Data - Northwest

Organization Information		School type:	Elementary School
District:	Leominster (01530000)	Grades served:	K-01, 02, 03, 04, 05
School:	Northwest (01530030)	Title I status:	Title I School (SW)
Region:	Central		
Accountability Information		About the Data	
Accountability and Assistance Level			
Level 1		Meeting gap narrowing goals	
This school's overall performance relative to other schools in same school type (School percentiles: 1-99)			
All students:	Lowest performing	26	Highest performing
This school's progress toward narrowing proficiency gaps (Cumulative Progress and Performance Index: 1-100)			
Student Group (Click group to view subgroup data)	On Target < 75 or higher		View Detailed 2013 Data
	Less progress	More progress	
All students	<div><div></div></div>	76	Met Target
High needs	<div><div></div></div>	78	Met Target
Low income	<div><div></div></div>	84	Met Target
ELL and Former ELL	<div><div></div></div>	100	Met Target
Students with disabilities	<div><div></div></div>	69	Did Not Meet Target
Amer. Ind. or Alaska Nat.	<div><div></div></div>	-	-
Asian	<div><div></div></div>	-	-
Afr. Amer./Black	<div><div></div></div>	86	Met Target
Hispanic/Latino	<div><div></div></div>	-	-
Multi-race, Non-Hisp. Lat.	<div><div></div></div>	-	-
Nat. Haw. or Pac. Isl.	<div><div></div></div>	68	Did Not Meet Target
White	<div><div></div></div>	-	-

Priest Street School

Mission Statement

As Priest Street School continues toward conversion into a kindergarten center, we realize that this may be each child's first experience with public education. We strive to make this transition as smooth as possible. In addition, we are concerned with providing a quality education for our youngest public school population in Leominster. Toward this end, we are committed to maintaining the highest professional standards, understanding that children's educational growth and development at five and six years of age is dynamic and profound.

Management Scorecard

Prior Year Accomplishments

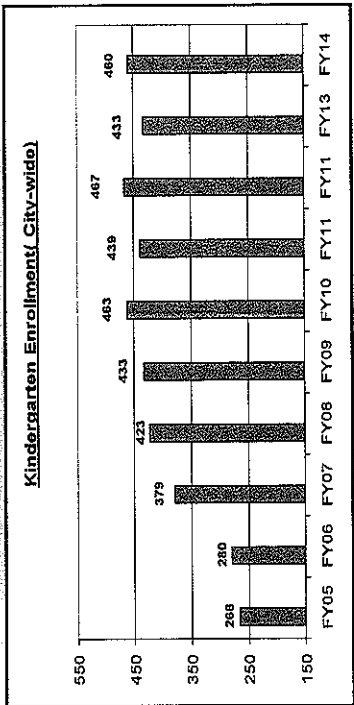
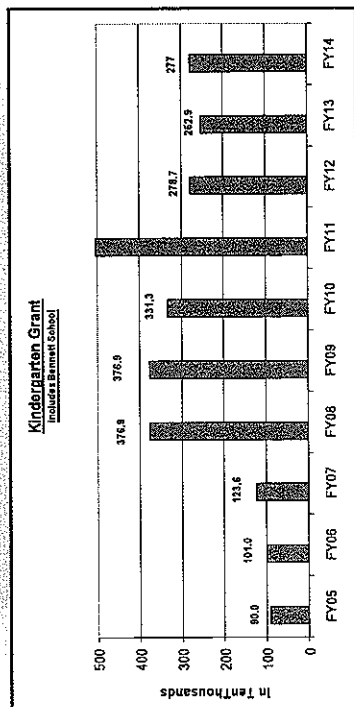
- Expanded positive behavior program to include school-wide supports and celebrations.
- Implemented MAP Assessment and expanded use of data to measure student learning and inform program interventions.
- Strengthen parent and local provider partnerships through workshops, events, and shared professional development.
- Implement learning walk protocol with DSAC to identify areas of program strength and need.

Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of Full-Time Teachers	9.5
# of Professional Support Staff	11
# of Students:	
Pre-K	0
Kindergarten	142
Average Class Size:	
Kindergarten	24
# of New Teachers	0 new teacher
Technology Ratio	4 Students/computer
Professional Development Hours	36 hours/Teacher
KG Grant (FY 12)	\$ 277,469

F.Y. 2014 Selected Program Objectives

- Support the implementation of Reading Wonders and EnVision curriculums.
- Implement Massachusetts Kindergarten Entry Assessment (MKEA) in the Social Emotional and Cognitive learning domains.
- Prepare for full implementation (10 learning domains) of MKEA in 2015.
- Create standards based report card for kindergarten.
- Update kindergarten curriculum guides in ELA and Math.



Samoset School

Mission Statement

"Samoset Middle School is committed to providing **ALL** students with a safe learning environment, a challenging curriculum and opportunities to succeed academically, socially and emotionally." Our theme is

"**WILDCATS CARE...WE ARE CIVIL.... WE ACHIEVE... WE RESPECT...WE ENCOURAGE**"!!!!

Management Scorecard

Prior Year Accomplishments

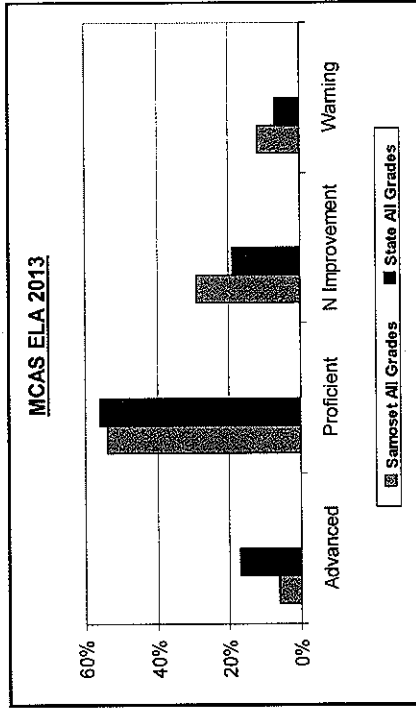
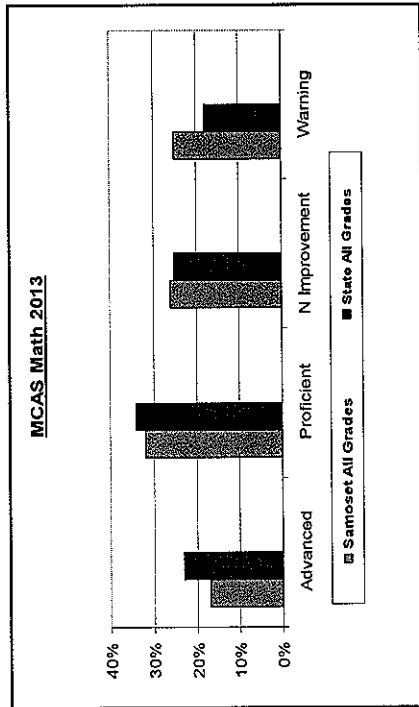
- Create equitable rotating schedule for students in all grades
- STEM class
- Lowered class size and supported continued development of the middle school model by hiring a full team of teachers

Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of Full-Time Teachers	36 teachers
# of Professional Support	16 professional staff
# of Students	550 students
Average Class Size:	
Gr. 6	28
Gr. 7	30
Gr. 8	26
Population by Grade:	
Gr. 6	168
Gr. 7	178
Gr. 8	204
Technology Ratio's	2.7 Students/computer
# of New Teachers	4 new teachers
Professional Development Hours	65.5 Hours/Teacher

F.Y. 2014 Selected Program Objectives

- Implement Gateway to Technology curriculum
- Continue to increase extra curricular opportunities and community service learning for students (Youth Venture, Intramurals, Clubs)
- Implement a school wide writing initiative with Keys to Literacy PD and training
- Foster a positive school culture



2013 Accountability Data - Samoset School

Organization Information			
District:	Leominster (01530000)	School type:	Middle School
School:	Samoset School (01530045)	Grades served:	06,07,08
Region:	Central	Title I status:	Title I School (TA)
Accountability Information			
About the Data			
Accountability and Assistance Level			
Level 3			
Among lowest performing 20% of schools			
This school's overall performance relative to other schools in same school type (School percentiles: 1-99)			
All students: 14			
Lowest performing			
Highest performing			

Southeast School

Mission Statement

Our mission is to challenge and empower all students in all subjects by providing an enriched education which will fully prepare them to excel in our modern competitive world.

To meet this goal, we will use all the help and resources available from our community and hence invite each family to be involved with our school.

Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of Students	
KG	KG students 116
Grades (1-5)	Grades 1-5 students 471
Average Class Size:	
Gr. 1	22
Gr. 2	19
Gr. 3	20
Gr. 4	24
Gr. 5	22
Population by Grade:	
Gr. 1	88
Gr. 2	77
Gr. 3	102
Gr. 4	96
Gr. 5	108
Students per Computer	3.14 students/computer
# of New Teachers	new teachers 5
Professional Development Hours	28 hrs.
Teachers	51
FT Support	40
PT Support	8

Management Scorecard

Prior Year Accomplishments

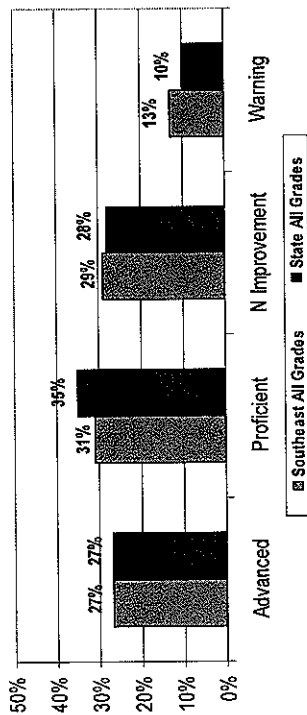
- Full implementation of Responsive Classrooms
- Implementation of the Data Short Cycle protocol which allows teachers to analyze student work to inform their instruction.
- Creation of new event (Night at the Library) for bilingual families to help families get acquainted with libraries resources and increase the use of such resources.
- Implementation of incentive program, Battle of the Books, for grades 3-5.
- Creation of Annual Day with the Arts in partnership with Theater at the Mount.
- Expansion of the District Wide ABA program.

F.Y. 2014

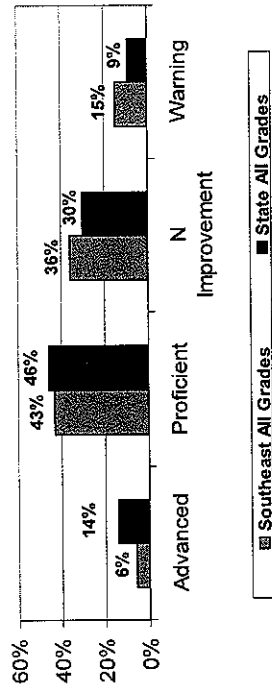
Selected Program Objectives

- Implementation of Morning Meeting as part of our Responsive Classroom Initiative.
- Implementation of the McGraw Hill Wonders ELA program.
- School wide focus on writing standards (Open Response) as a result of MCAS data analysis.
- Implementation of the "Anti-Bully Idol" Challenge.
- Monthly Attendance Incentive Program for all students.
- Implementation of New Safety/Security Protocol

MCAS Math 2013



MCAS ELA 2013



2013 Accountability Data - Southeast School

Organization Information			
District:	Leominster (01530000)	School type:	Elementary School
School:	Southeast School (01530010)	Grades served:	K,01,02,03,04,05
Region:	Central	Title I status:	Title I School (SW)
Accountability Information			
Level 2			
This school's overall performance relative to other schools in same school type (School percentiles: 1-99)		Highest performing	
All students:		38	
Not meeting gap narrowing goals		Lowest performing	
Student Group		More progress	
(Click group to view subgroup data)		On Target > 75 or higher	
All students		49	
ELL and Former ELL		45	
Students with disabilities		51	
Asian		32	
Hispanic/Latino		63	
Native Hawaiian or Other Pacific Islander		50	
White		57	
This school's progress toward narrowing proficiency gaps (Cumulative Progress and Performance Index: 1-100)		Year 1 Detailed 2013 Data	
All students		Did Not Meet Target	
ELL and Former ELL		Did Not Meet Target	
Students with disabilities		Did Not Meet Target	
Asian		Did Not Meet Target	
Hispanic/Latino		Did Not Meet Target	
Native Hawaiian or Other Pacific Islander		Did Not Meet Target	
White		Did Not Meet Target	

Sky View School

Mission Statement

"Together Inspiring a Creative,
Responsible, and Respectful
Community."

Management Scorecard

Prior Year Accomplishments

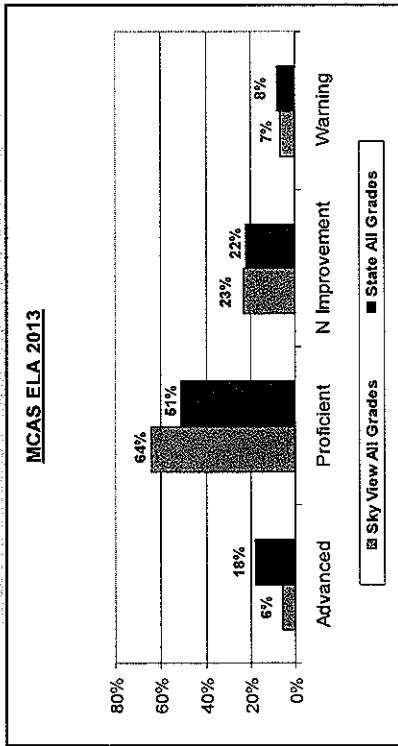
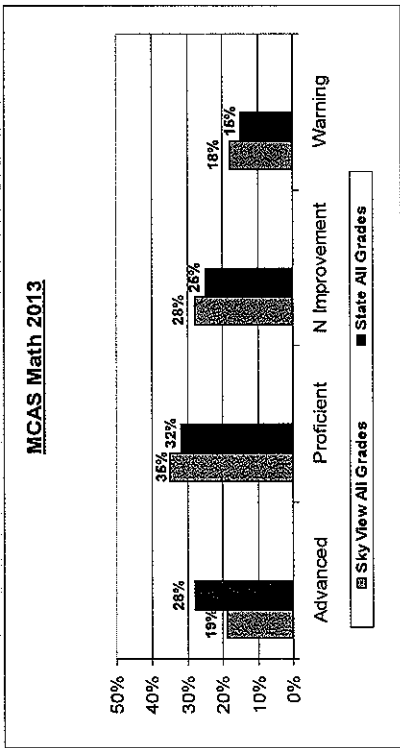
- Created STEM teacher position as part of district STEM initiative
- Continued partnership between Sky View and Samoset Middle School
- Maintained Level 2 Status for MCAS
- Solidified curriculum for Social Studies, Math, Science, Physical Education, Art, Music, & STEM.

Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of Teachers	65 Teachers
# Professional Support Staff	6
# of Students	890 students
Average Class Size:	
Gr. 6	27
Gr. 7	25
Gr. 8	24
Population by Grade:	
Gr. 6	317
Gr. 7	293
Gr. 8	280
Students per Computer	4 Students/computer
# of New Teachers	11 new teachers
Professional Development Hours	54 Hours/Teacher

F.Y. 2014 Selected Program Objectives

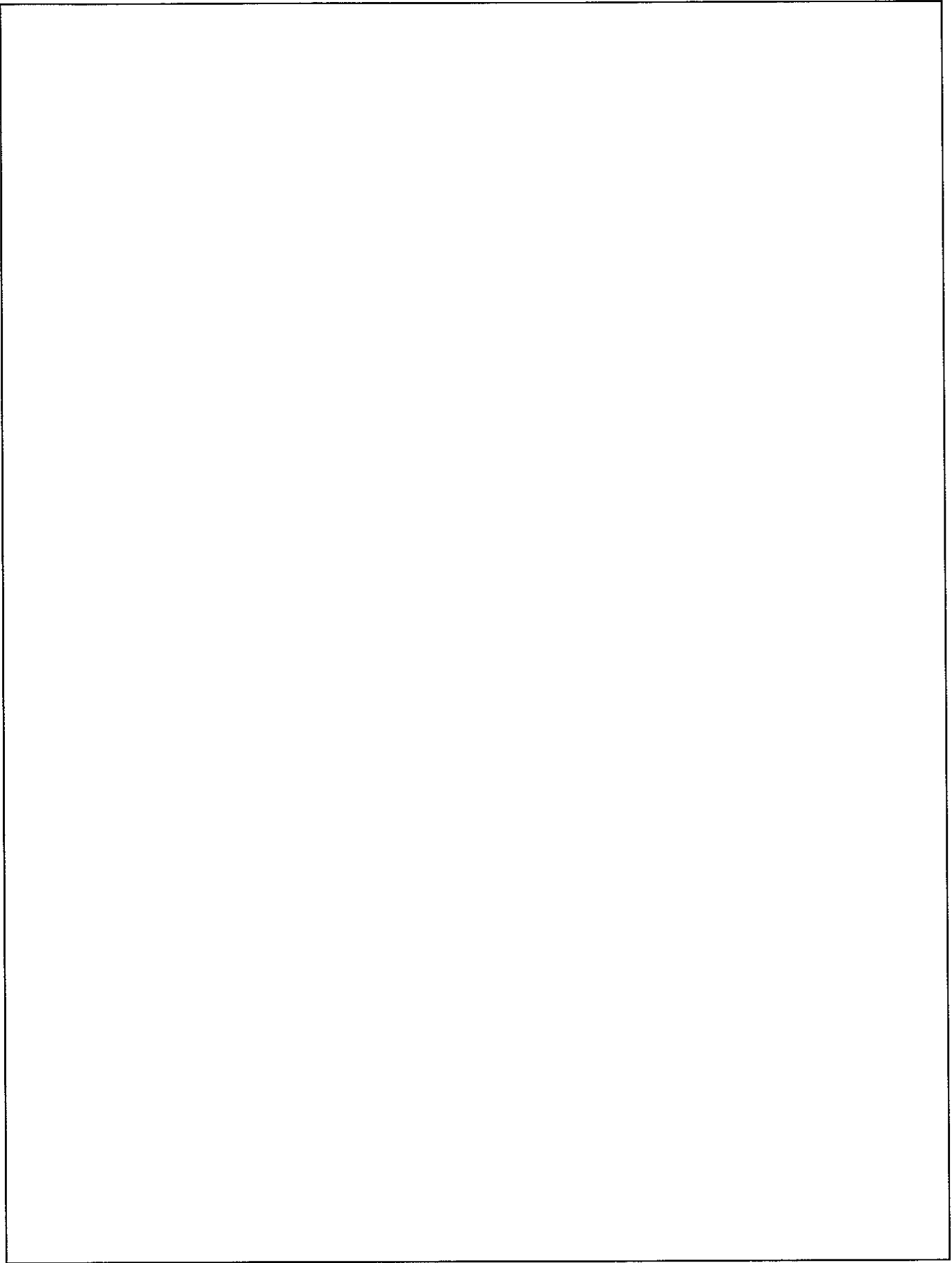
- Project Lead The Way curriculum for grade 6 students
- Virtual learning through Edgenuity for 8th grade French
- Anonymous Alert system to prevent bullying/harassment
- Joined WISHES professional development group for Health curriculum
- Re-establishing curriculum for foreign language, media, & ELA
- Updating science curriculum due to Next Generation Science Standards
- Recreating intervention & enrichment curriculum to align with Objective III of the District Improvement Plan



2014 Accountability Data - Sky View Middle School

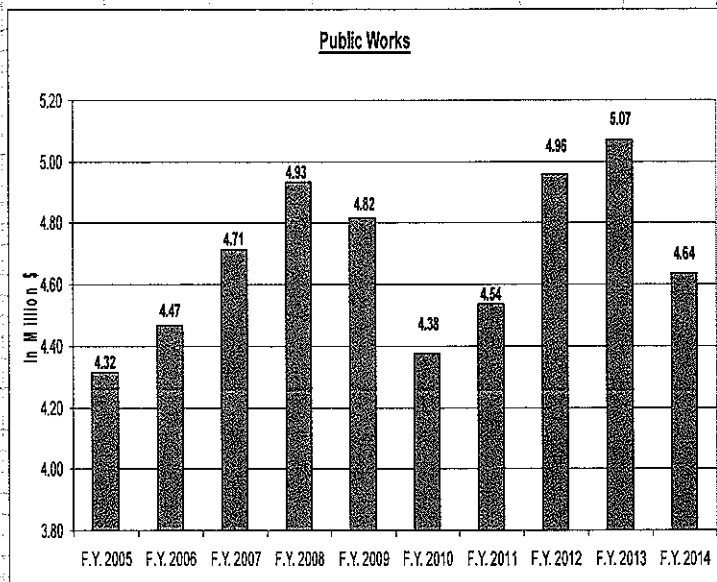
Organization Information			
District:	Leominster (01530000)	School Type:	Middle School
School:	Sky View Middle School (01530020)	Grades Served:	05, 07, 08
Region:	Central	Title I Status:	Title I School (SW)
Accountability Information			
Accountability and Assessment Level			
Level 2 Not meeting gap narrowing goals			
This school's overall performance relative to other schools in same school type (School Percentile: 139)			
All students:	24	Lowest performing	Highest performing
About the Data			
This school's progress toward narrowing proficiency gaps (Cumulative Progress and Performance Index: 400)			
Student Group	Click group to view subgroup	Click progress	Click target to view target
All students			
Hispanic			
Low Income			
ELL and Former ELL			
Students with Disabilities			
Asian, Ind. or Alaska Nat.			
Asian			
Hispanic			
Black or African American			
Hispanic or Latino			
White			

PUBLIC WORKS



General Fund Budget:

Public Works:



Fiscal Year:	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
Highway and Streets	1,902,661	1,992,326	2,232,884	2,343,760	2,378,912	2,199,365	2,373,900	2,730,299	2,737,727	2,808,895
Waste Collection and Disposal	2,412,400	2,477,136	2,478,400	2,590,527	2,438,725	2,176,900	2,163,400	2,227,400	2,331,700	1,827,400
Total	4,315,061	4,469,462	4,711,284	4,934,287	4,817,637	4,376,265	4,537,300	4,957,699	5,069,427	4,636,295

Budget Notes

- * Highway Union Settlement funded (3%)
- * Rubbish contractual \$500,00 decrease.

Public Works

39%

61%

■ Highway and Streets ■ Waste Collection and Disposal

Public Works:	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
HIGHWAY AND STREETS:					2,808,895
Public Works Salary & Wages	162,929	162,929	164,006	164,715	160,353
Public Works Expenses	223,645	250,000	250,000	250,800	250,800
Public Works Labor - Regular	726,890	705,500	737,034	745,984	811,338
Public Works Labor - Overtime	42,000	42,000	42,000	42,000	42,000
Public Works Capital Outlay Expenses	0	0	0	0	0
Snow & Ice - Overtime	100,000	120,000	125,000	125,000	125,000
Snow & Ice Expenses	300,000	360,000	675,000	675,000	675,000
Street Lighting Expenses	410,000	430,000	430,000	430,000	430,000
Other Highways & Streets:					
- Sidewalks & Curbing Expenses	15,840	50,000	50,000	50,000	50,000
- Street Marking Expenses	15,000	25,000	25,000	25,000	25,000
- Street Signs & Fences Expenses	10,800	12,000	12,000	12,000	12,000
- Sanitation & Drainage Expenses	10,000	30,000	30,000	30,000	30,000
- Landfill Expenses	64,150	64,150	64,700	64,268	65,850
- Cemetery Salary & Wages	98,032	100,391	103,629	100,880	109,474
- Cemetery Expenses	16,980	18,830	18,830	18,980	18,980
- Cemetery Overtime	3,100	3,100	3,100	3,100	3,100
WASTE COLLECTION AND DISPOSAL:				2,331,700	1,827,400
Sanitation - Street Cleaning	27,400	27,400	27,400	27,400	27,400
Refuse and Garbage Collection Expenses	2,149,500	2,136,000	2,200,000	2,304,300	1,800,000
Refuse and Garbage Disposal (Transfer Station)					
Total	4,376,265	4,537,300	4,957,699	7,401,127	4,636,295

Public Works

Mission Statement

The Public Works Department has the mission to maintain the City of Leominster's water, sewer, and street systems for the protection of public safety and improvement of their quality of life. We will strive to adequately maintain the street infrastructure for safe and efficient movement of people, goods and services to enhance the economic vitality and livability of the city as measured by the PCI rating.

The Public Works Department will strive to accomplish this mission through the following key programs:

- Highway Department
- Vehicle Maintenance
- Administrative
- City-Wide Projects

Management Scorecard

Prior Year Accomplishments

HUD Whitney Street Project, 100% complete.

Late Summer City Paving

Route 12 over 2 Bridge

City of Leominster

General Fund

Public
Works

Fiscal Year 2017

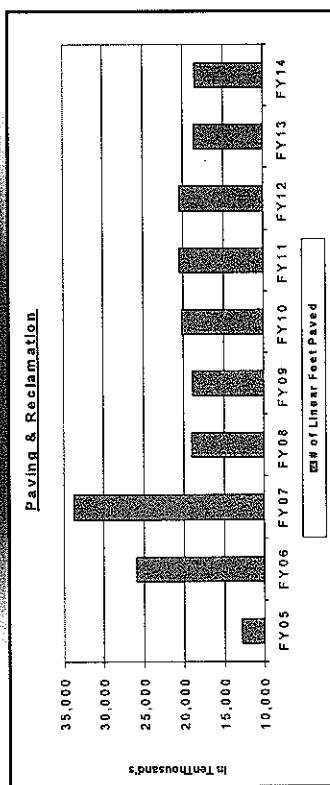
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Street Resurfacing: # of City Street Miles:	3.5 Miles Streets Citywide
Highway State Aid State Aid \$	100% Reimbursement \$1,088,000
Budget	\$1,088,000
Vehicle Maintenance: Highway Other	300 services 210 services
MA Highway Projects: # of Projects	Merriam & Lindell Intersection Whitney Street Bridge
Street Sweeping	400 miles of street swept by June 15th. Completed May 15th
Catch Basin Cleaning	4068 Basins Cleaned
City-Wide Project: New sidewalks # of feet	1150 linear feet
Road Opening Permits	164

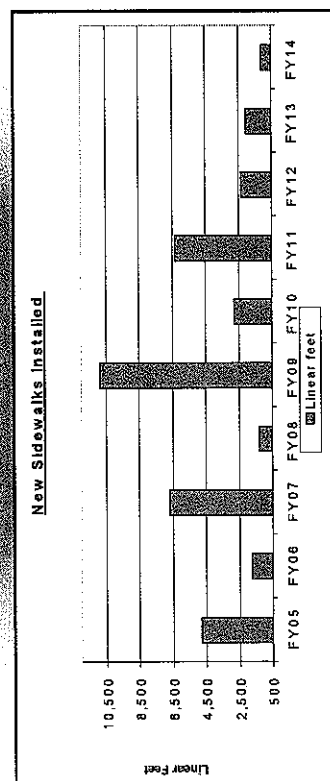
F.Y. 2014 Selected Program Objectives

- * Whitney Street bridge project begins
- Summer Paving—Complete by November 1st.
- MA Highway Projects:
- Route 12 interchange nearing completion
-

Paving and Reclamation consists of Pioneer Park and Sewer Trunk Lines.
See streets listed on program highlights : 13,000 linear feet



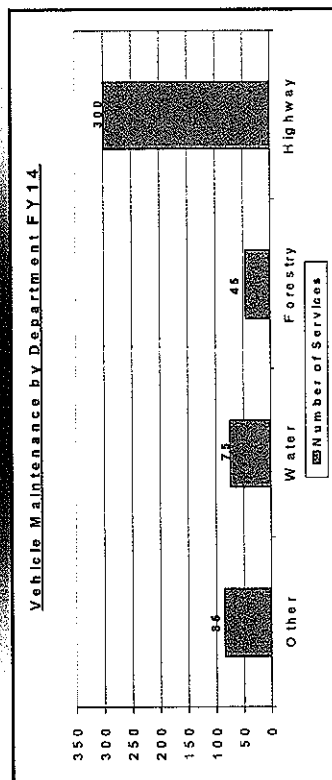
The DPW tries to install granite curbing and concrete sidewalk whenever possible..



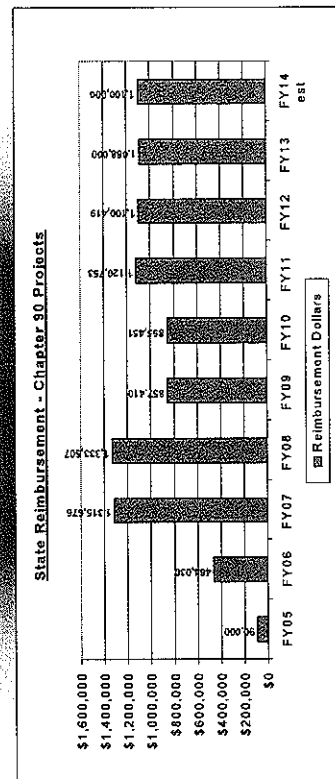
The Maintenance Staff provides major, minor and preventative maintenance for all of the DPW vehicles.

They also provide for repairs and lubrication for the Health,, Wire, Police and Recreation Departments, as well as the Emergency Management Agency.

The DPW hopes to purchase software that will let us track the depreciation of these vehicles. Currently, the department has a paper card on each vehicle showing its history of maintenance



The Engineering Department expedites paperwork for the timely reimbursement of vehicle purchases, drain and roadway projects paid for by Chapter 90 funding with the Mass Highway Department..



Snow & Ice

City of Leominster

General Fund

Public
Works

Fiscal Year 2014

Mission Statement

The Snow and Ice Department, in the Public Works Division of the City of Leominster, has the mission to ensure the safety of city residents and the general public by the removal of, or treatment of, snow and ice from the roadways and sidewalks during the winter months.

The Snow and Ice Division will strive to accomplish this mission through the following key activities:

- Snow Plowing
- Salt and Sanding Operations
- Sidewalk Plowing

Management Scorecard

Prior Year Accomplishments

Replaced two pickup trucks with plows.
Purchased new front end loader.
Purchased brush maintenance apprentices.

Selected Activity Highlights

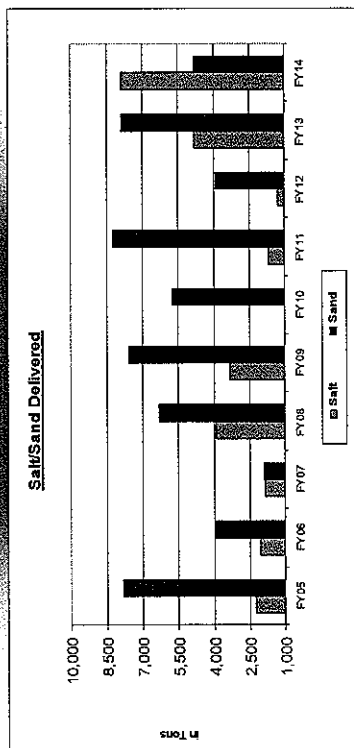
Activity	Measures of Quantity/Quality
Inches of Snowfall	64 inches
Plowable Storms	24
Salt & Sanding	30
Salt Delivered	4,802 tons
Sand Delivered	7,871 yards
Miles of Sidewalks	30 miles each storm
# of Plowing Routes	65
Total Additional Appropriations	None 0.0
# of contractor routes	59

F.Y. 2014 Selected Program Objectives

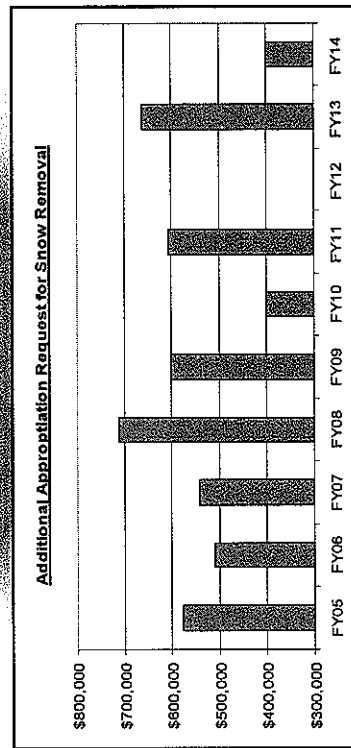
- To develop quality measurement system for each route
- Storm pre-treatment
- Redo sanding and salt routes to include 9 trucks on City Streets
- Replace 10 wheel dump truck
- Replace admin vehicles with more economical vehicles

The DPW treats roads with a combination of salt and sand. We are on the road as soon as precipitation begins. The main roads are done first and then semi-main streets followed by side streets.

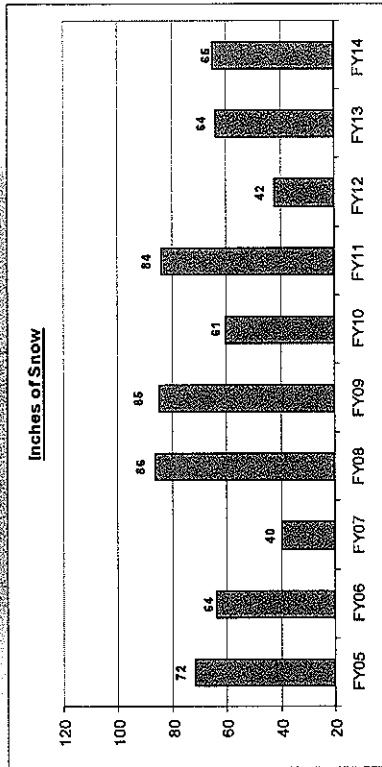
Our use of calcium chloride to pre-wet the mix keeps roadways from freezing over.



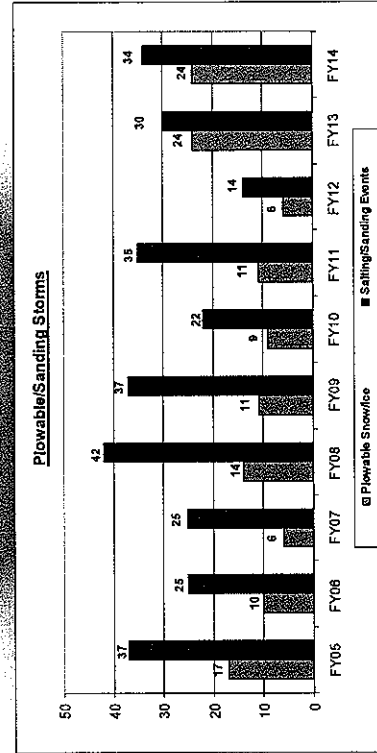
Additional funding is normally needed if we experience a typical New England winter.



The Department of Public Works has revised it's emergency response procedures when responding to winter snowfall. Our policy is to plow when snowfall reaches 2 inches or more. Today's mobile society expects roadways to be plowed instantaneously and are on the road as soon as the snow stops falling.



The DPW responds to winter precipitation which might make roads slippery and threatens safe travel. We treat the roadways with a combination of salt, sand and calcium chloride.



Street Lighting

Mission Statement

The Street Lighting Department, in the Public Works Division of the City of Leominster, has the mission to provide for the safety of the residents and the public in general by maintaining all of the street lighting and traffic signals throughout the City of Leominster.

The Street Lighting Department will strive to accomplish this mission through the following key programs:

- Street Light Division
- Traffic Light and Signal Division

Management Scorecard

Prior Year Accomplishments

Installed new traffic signals at Merriam Avenue @ Lindell Ave Street Intersection

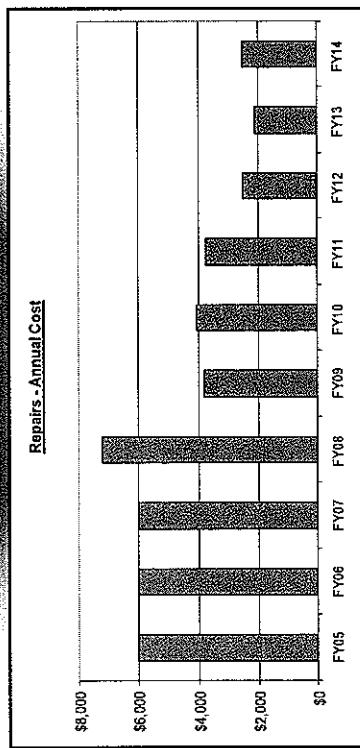
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Street Lights	3458
Annual Lighting Cost	\$422,277.21
Annual Repair Cost	\$2,516.24
# of Traffic Light Intersections	57
Average Annual Cost of Street Lights	\$122.29
# of Street Lights Added	None
Cost per Intersection	\$891.98
# of Intersections Installed	One
# of Intersections Planned	One (Upgrade)

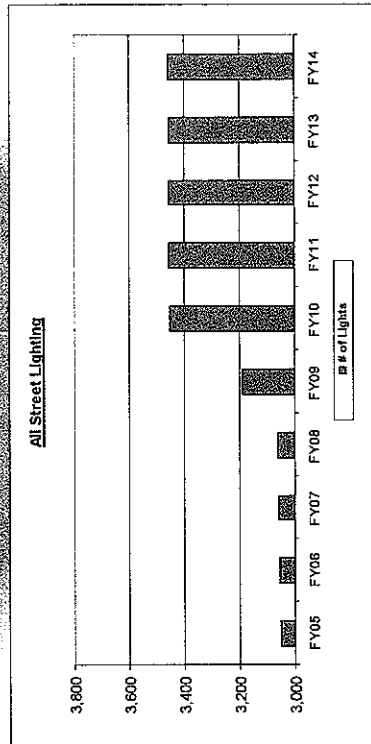
F.Y. 2014 Selected Program Objectives

- To coordinate lights along Route 13 until 2016 when Route 13 upgrade is proposed
- Have the State Mass. DOT correct situation at the traffic lights on Hamilton Street at the Route 12 intersection

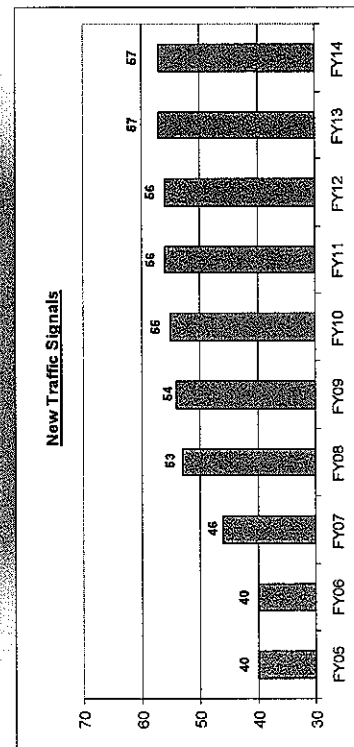
Oversee budget line item for Wire Department to provide payment and bid services for timely repair and maintenance of traffic lights at intersections.



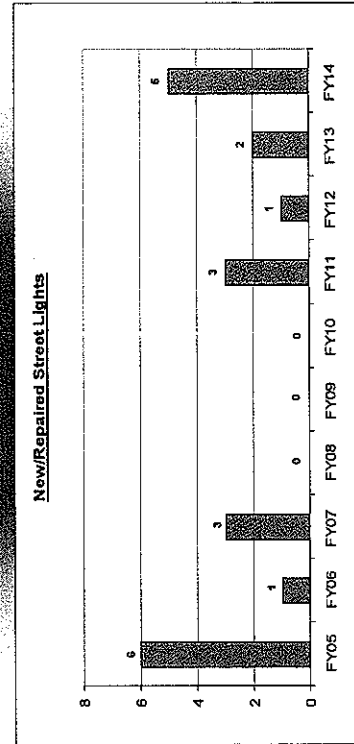
Timely payment of billing for street lights and traffic lights. Timely response to Mayor and City Council regarding recommendations for proposed streetlights.



This chart shows the number of City-maintained intersections with traffic signals.



Coordinate timely installation of street lights approved by the Mayor and City Council.



Sidewalks & Curbing

Selected Activity Highlights

Mission Statement

The Sidewalks & Curbing Department, in the Public Works Division of the City of Leominster, has the mission to enhance the safety of city residents and the general public by constructing, reconstructing, and maintaining asphalt roadways and sidewalks.

The Sidewalk and Curbing Division will strive to accomplish this mission through the following key programs:

- Potholes
- Water Ditches
- Curbs

Management Scorecard

Activity	Measures of Quantity/Quality
Hot Mix Asphalt	800 tons
Cold patch	8 tons
Stone	1600 tons
Concrete Mixes	405 yards
New Sidewalks	1,100 linear feet
Sidewalk Replacement	200 linear feet
Curbing Installed - Granite	2,200 linear feet
Curbing Installed - Other	2,00 linear feet
Potholes Fixed	2,268

F.Y. 2014 Selected Program Objectives

Sidewalk areas to be done:

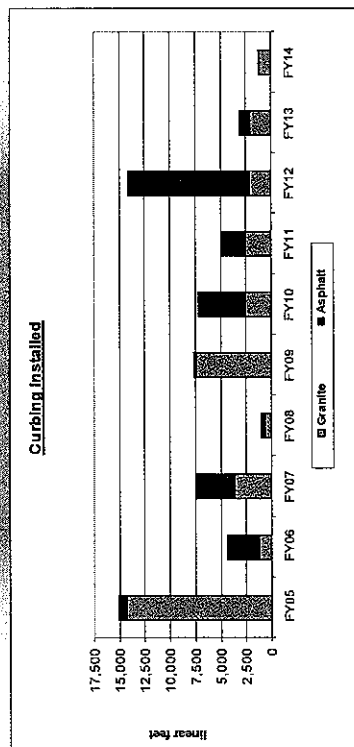
- Install sidewalks on Union Street.
- Continue sidewalk on Mill Street
- East high rise building.
- Monoosnoc Brook Walkway continue with new funding

Prior Year Accomplishments:

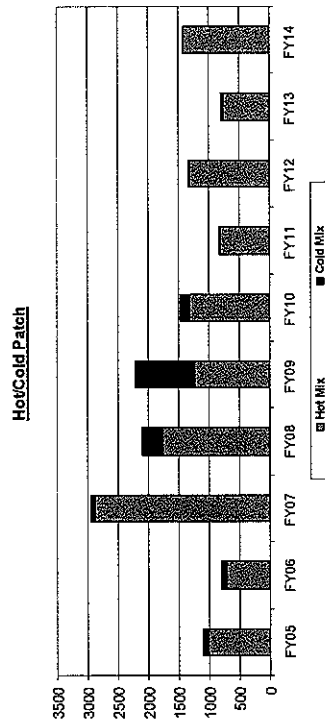
Mill Street sidewalk continued to be extended from Main St to Main Street

Numerous repairs and replacement on various streets where tree root damage occurred

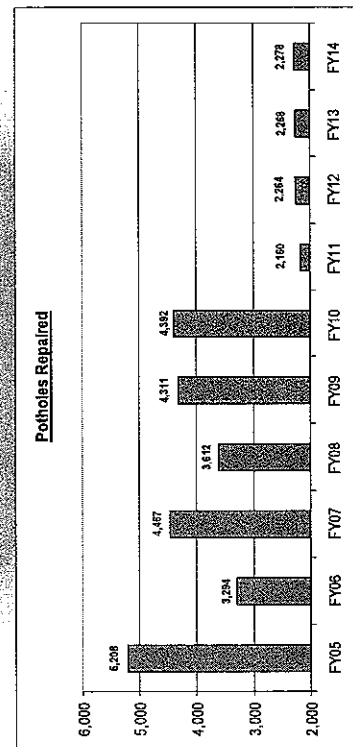
These figures show the linear feet of both granite and asphalt curbing that is installed during the year. Our policy is to use straight faced granite curbing whenever it is practical.



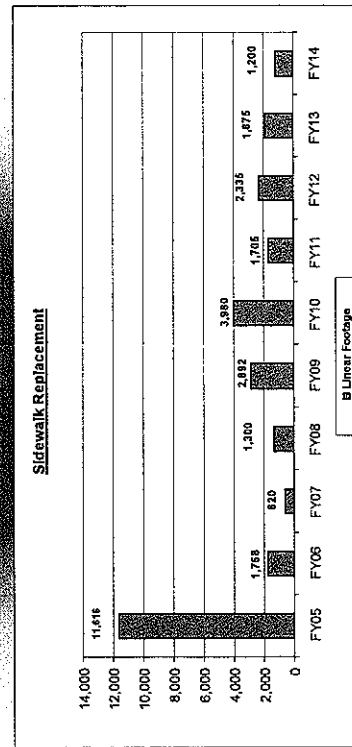
These figures show the tonnage of hot mix asphalt and cold patch used to patch potholes on City streets on a year round basis. Cold patch is a temporary material for winter use that usually has to be replaced in the spring by hot mix asphalt.



Accurate record keeping allows us to track streets that need paving.



Program Re-Walk was created to facilitate the many residents who are using walking as a source of exercise. Our policy is to install concrete sidewalks whenever possible. Install 1500 linear feet of asphalt sidewalk and replace 1000 linear of asphalt curbing per construction season.



Street Signs, Fences & Marking

City of Leominster

General Funds

Public
Works

Fiscal Year 2014

Selected Activity Highlights

Mission Statement

The Street Signs, Fences & Marking Department, in the Public Works Division of the City of Leominster, has the mission to promote easier and safer traveling through the City by maintaining and replacing signs and traffic control devices. We also help to beautify the City of Leominster through the replacement and repair of city owned fences. We also paint city street lines and crosswalks.

The Street Sign & Fences Department will strive to accomplish this mission through the following activities:

- Street & Traffic Signs
- Fence Repair
- Center Line Painting
- Parking Meter repair
- Intersection Markings

Management Scorecard

Activity	Measures of Quantity/Quality
Center Lines painted	316,000 feet
Edge lines painted	4,000 feet
Crosswalks	65
White Stop Bars	100
Downtown Parking T's	155 Re-Painted
Fence Repair/Replacement	50 feet
Street Signs	250 miscellaneous signs.
Stop Signs	40 new signs 20 recycled signs 250 miscellaneous signs
% of Crosswalks painted by August 1st	75%

F.Y. 2014 Selected Program Objectives

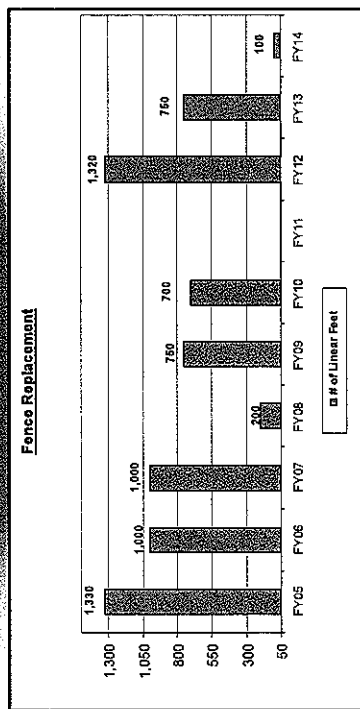
- To restripe most of the city and add crosswalks and turn lane arrows
- To replace 100 of street signs to new type.
- To install historic style Waste Receptacles downtown

Prior Year Accomplishments

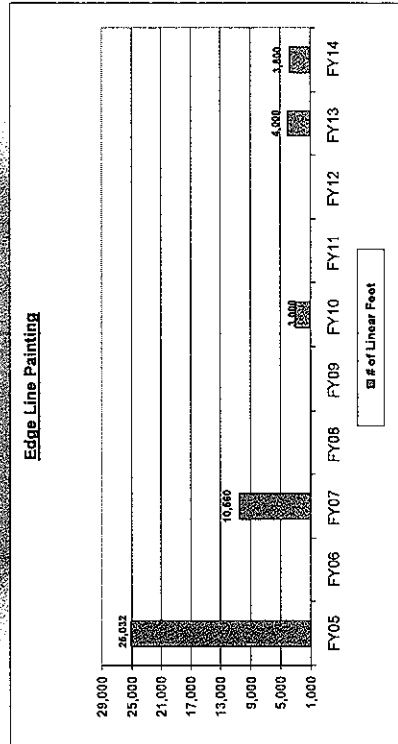
Continued updating street signs to new type.

Installed 2 new Waste Receptacles downtown

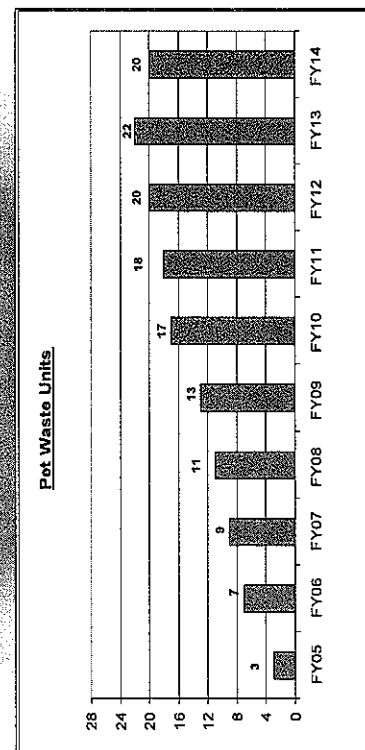
The Public Works Department replaces all types of fence including chain link, post and rail and guard rail as needed and budgeted.



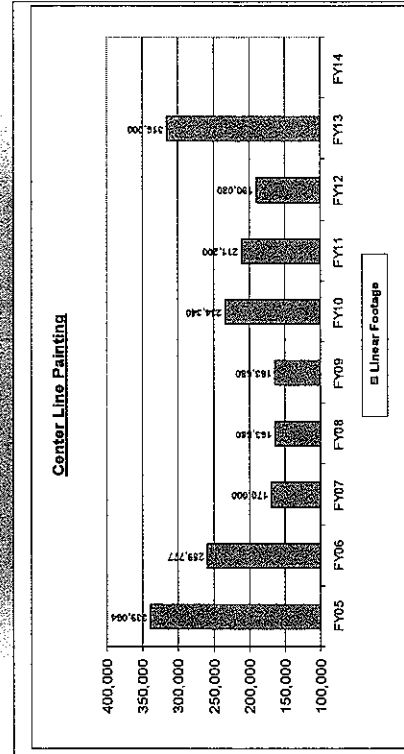
Repaint all main roads with single white edge lines each summer.



Pet Waste Units are being installed to meet EPA Storm Water regulations.



Repaint all single yellow and double yellow centerlines each summer.



Cemetery

City of Leominster

General Fund

Public
Works

Fiscal Year 2014

Mission Statement

The Cemetery Department is primarily responsible to provide the City of Leominster with an adequate number of properly maintained burial plots. We will strive to provide sympathetic service to family members and funeral directors during the entire burial process.

The Cemetery Department will strive to accomplish this mission through the following key activities:

- Administrative
- Internment
- Maintenance
- Renovation Projects
- Trust Funds

Management Scorecard

Prior Year Accomplishments:

Finished alpha-list/lot card files.

Added 420 new lots to Evergreen Cemetery.

Continue to extent new sidewalk on Mill Street

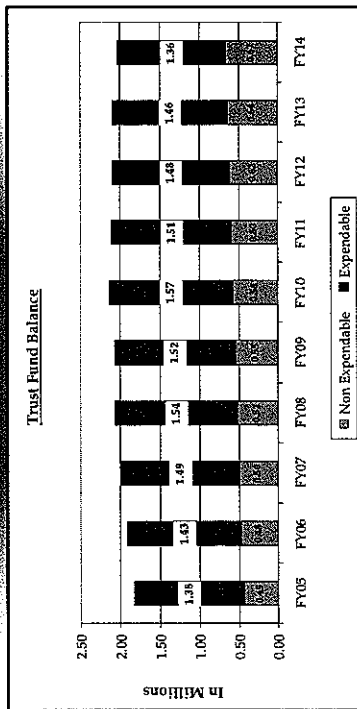
Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of Burials	52
# of Vault Services	43
Sq ft of Perpetual Care Maintained	64 acres Added Pine Grove Cemetery
Lots Added	420
Chapel Services	1
Collections	\$37,100
Trust Fund Interest	\$72,959
Lots Available to Purchase	5122
Chapel Fees	\$100

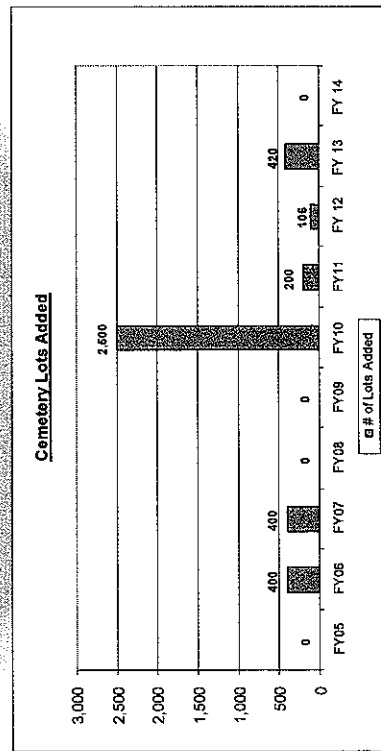
F.Y. 2014 Selected Program Objectives

- **To continue Haws Memorial Chapel Renovations: restore stained glass windows**
- **To replace storm damaged trees**
- **Investigate Columbarium for cremations**

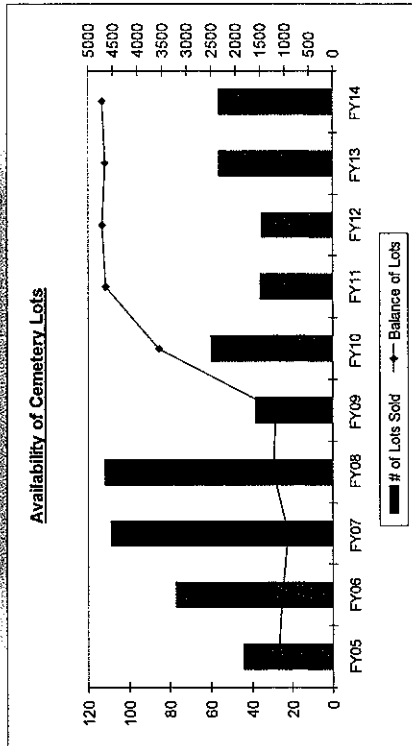
The filing system at the cemetery consists of two sections. One set of cabinets is filed alphabetically by name of purchaser and also by name of interred. The second set of cabinets are filed by lot and cross reference to purchaser and/or the interred. At this time, any counts must be done manually and it is very time consuming. The Cemetery Department is in need of a computerized data base system.



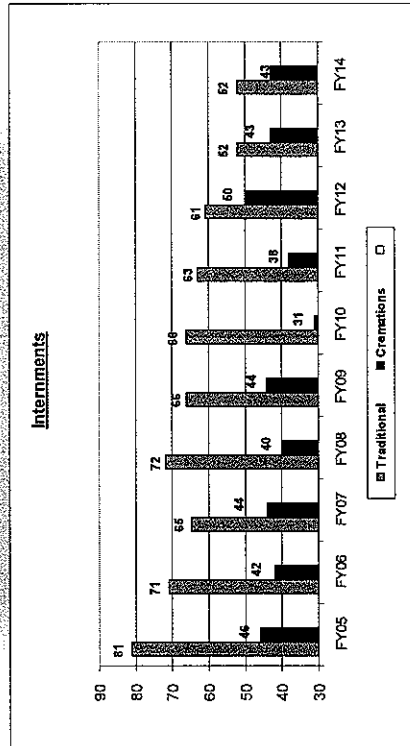
We made 3 new roads in Evergreen Cemetery that accessed an area making 2,000 new lots.



Investment income is appropriated to offset labor expenses and other cemetery improvements. Purchase of lots and perpetual care of the lot increases the principle balance available to be invested. 2000 new lots added in FY10.



Each burial requires advance preparation of the lot and someone to be there on the day of the burial for closure.



Street Cleaning

Mission Statement

The Street Cleaning Department, in the Public Works Division of the City of Leominster, has the mission to maintain a neat and clean appearance of the parks, streets, and sidewalks in the city through cleaning and upkeep.

The Street Cleaning Department will strive to accomplish this goal through the following key activities:

- Street Sweeping
- Leaf Collection
- Downtown Cleanup

Management Scorecard

Prior Year Accomplishments:

Installed a number of rain gardens and tree boxes for storm water quality control

Swept School Department, Housing Authority, Library, and Recreation Department lots as well as municipal parking lots.

Sidewalk repairs all over town.

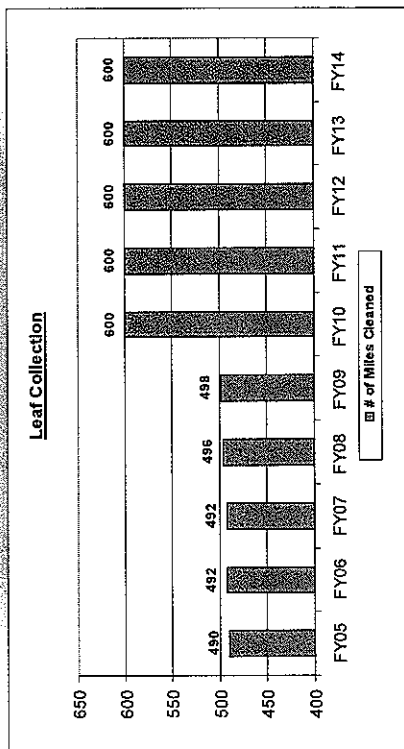
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Downtown Cleanup	10 curb miles of sidewalks & streets done twice per week 600 miles per year
Street Sweeping	400 miles
Catch Basin Cleaning # Installed, Repaired # in Need of Repair	50 units repaired
Street Sweeping Contract Hours	-0-
% Cleaned by June 1st	100%
Downtown Cleanup	Trash Picked Up Daily Streets Swept Bi-Weekly
Sidewalks	1,100 Installed
# of Complaints after June 1, 2011	None
Budget for contract rental sweeper	0

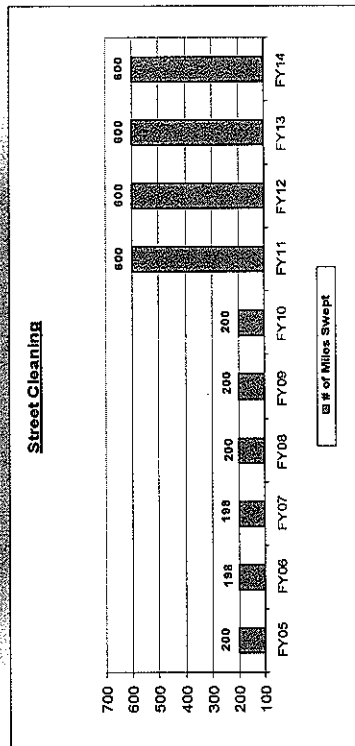
F.Y. 2014 Selected Program Objectives

- Continue catch basin repair program (approximately 386 repaired)
- Continue Boston Hood Catch Basin Program
- Log complaints and resolutions
- Replace faulty catch basins with new precast
- Begin a program to replace collapsing corrugated metal pipe drain lines all over the city (approx. 12 miles)

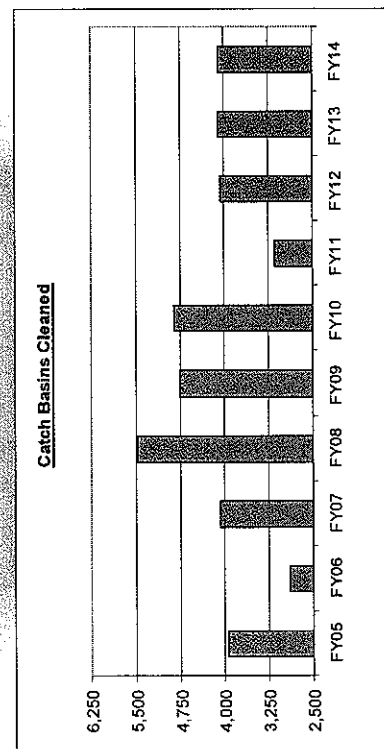
The City of Leominster provides an 8 week curbside leaf/yard waste collection in Spring & Fall of each year.



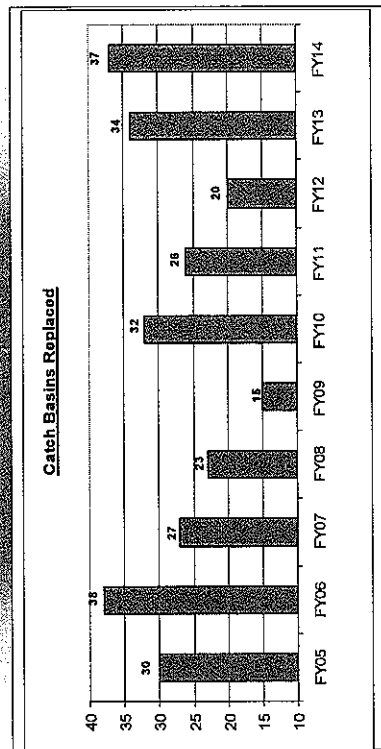
Two thirds of the street cleaning is done by DPW staff. Contractors do the balance along with complaint resolution.



Leominster DPW staff is aggressively trying to maintain our drainage system.



The Street Cleaning Department has repaired 80 catch basins and installed 26 new catch basins. There are 30 catch basins in the City that are in need of repair.



Recycling

Mission Statement

The Leominster Department of Public Works administers the Citywide Recycling Program with the Leominster Board of Health

The goal of the program is to comply with the State of Massachusetts' goal of recycling 46% of the waste stream.

Selected activities to accomplish this goal are:

- Curbside collection
- Used paint and oil collection
- Drop off recycling area
- DEP grants
- HHHW collections
- Electronic Equipment collection
- "Spring into action"
Recycle and re-use event

Management Scorecard

Prior Year Accomplishments

Procured new rubbish and recycling contract for 2014-2018
Continued to research all possible recycling opportunities.

City of Leominster

General

Health

Fiscal Year 2014

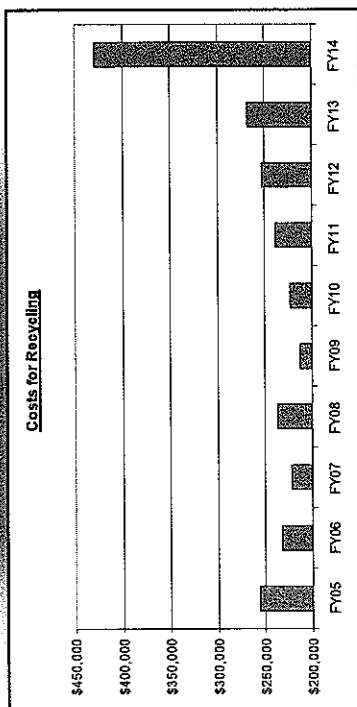
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Curbside Collection: Single Stream Collection	Tons 2,500.10
Leaf collection (Spring & Fall) Christmas tree collection	Tons 900.86 N/A
Used oil paint drop off	171 Gals
Used oil drop off	745 Gals.
Transfer Station drop off White goods- metal Freon recovery	7 7
Transfer station drop off: Batteries CRT's	0 93 CRT's
Household hazardous waste collection	4 times a year

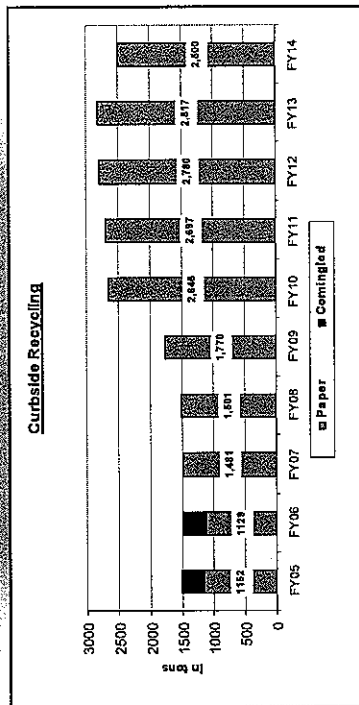
F.Y. 2014 Selected Program Objective

- Weekly Pickups

This chart shows the cost of the city-wide recycling program. Curbside recycling is done on a bi-weekly basis. Single stream recycling collected include glass, metal, plastic, cardboard and paper. No need to separate. The City also has a separate collection for leaves and yard waste in the fall and in the spring.



The numbers in the chart show the actual tonnage collected at the curbside through our municipal recycling pickup. The City has been eligible for DEP grants due to the successful nature of our program. As noted the numbers have gone up each year. Single Stream Recycling started in fiscal 2007



Refuse Disposal

Mission Statement

To provide refuse disposal services at the levels agreed upon by the Mayor and the City Council as reflected in the budget appropriation

Management Scorecard

Prior Year Accomplishments:

Continued to improve program efficiency.

Procured new rubbish & recycling contract for 2014-2018

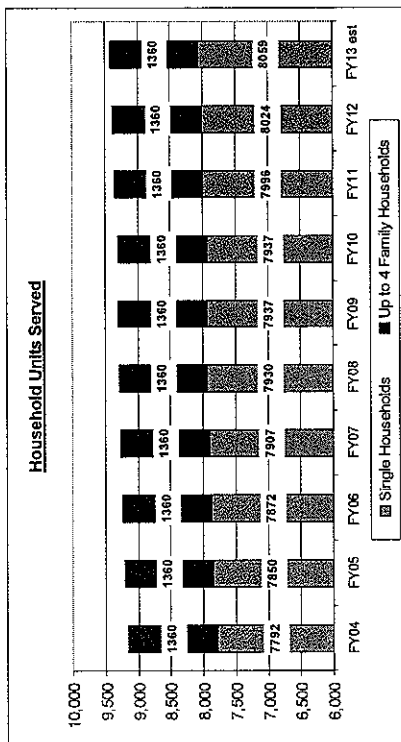
Selected Activity Highlights

Activity	Measures of Quality
# of \$8.50 Units	15
# of \$21.50 Units	40
# of \$7.50 Units	0
# of \$6.50 Units	59
# tons-Transfer Station	MSW 81.44 Tons C&D 5.25 Tons
# tons-Curbside Pickup	7,629.21 Tons
# tons-Recycling Program	2,500.10 Tons
Yard Waste Pickup	900.86 Tons
Cost per Ton	
Curbside Pickup	\$66.00 per ton
Transfer Station	\$94.00 per ton
Recycling Program	\$429,000.00 Flat Fee

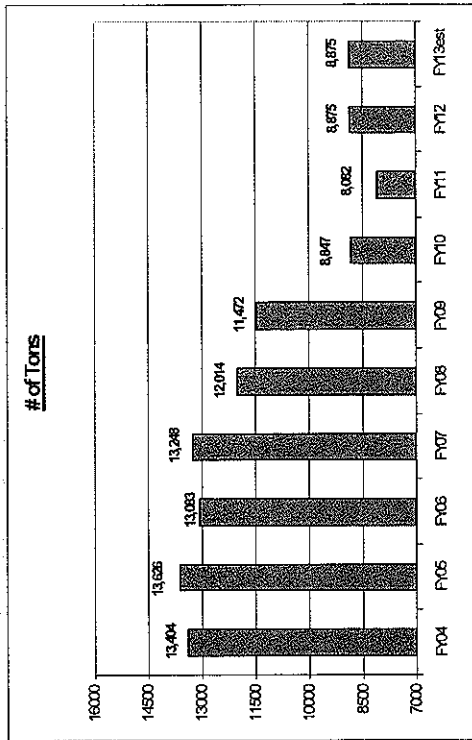
F.Y. 2014 Selected Program Objectives

- **Weekly pickups**

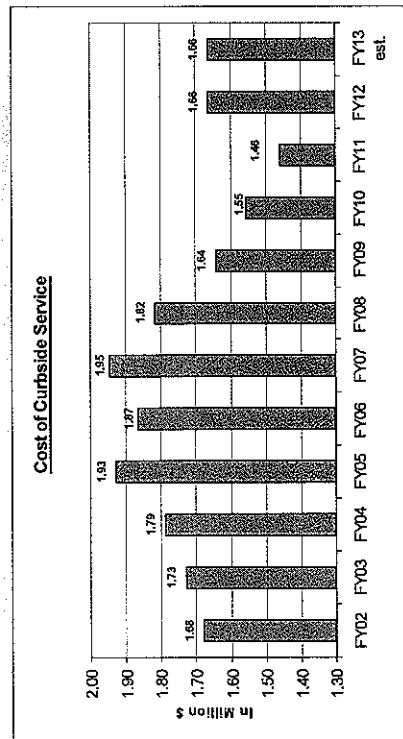
Households Serviced by Municipal Pickup



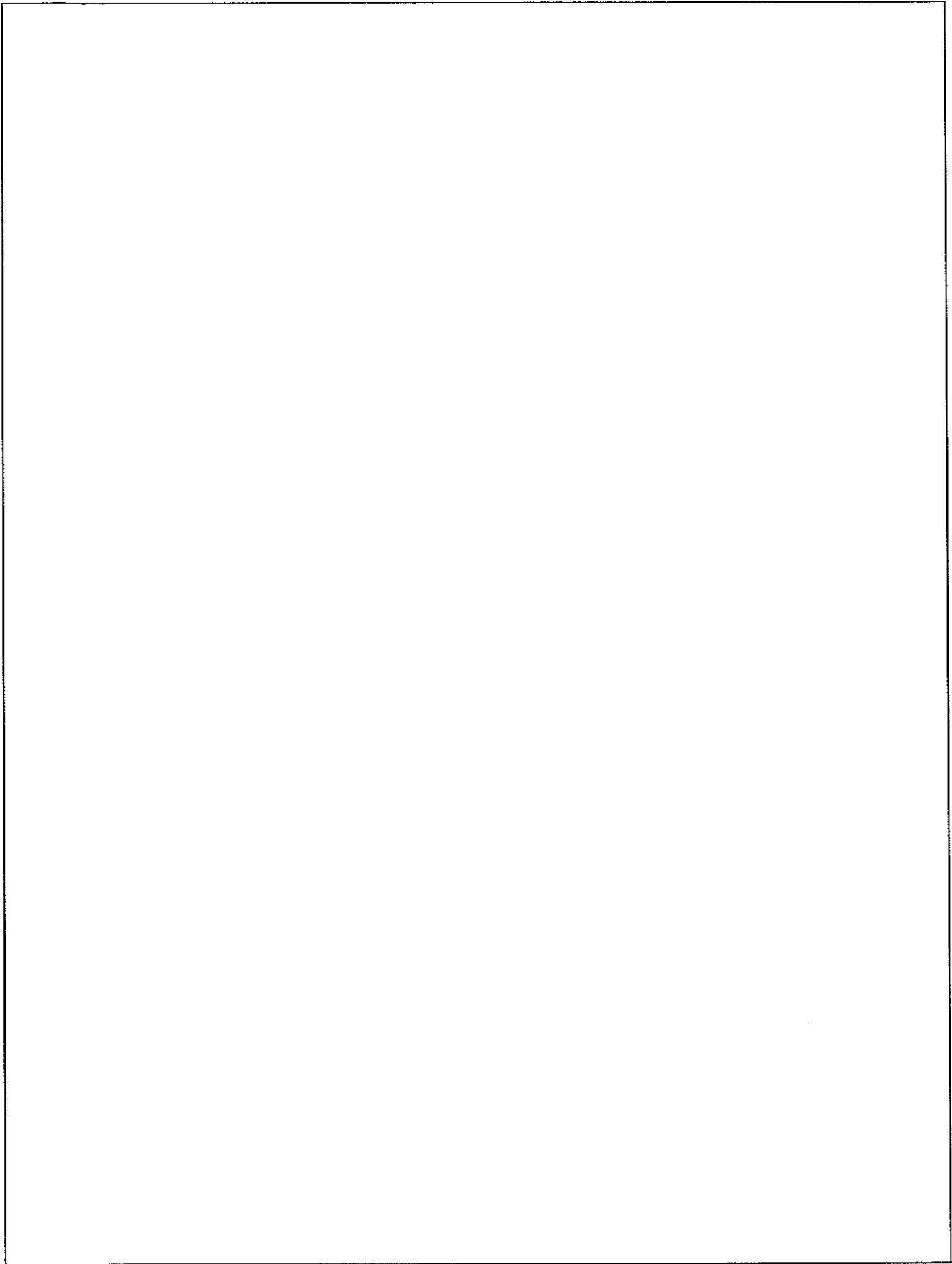
Annual tonnage of Municipal Solid Waste picked up at the curb.



Annual cost for curbside collection

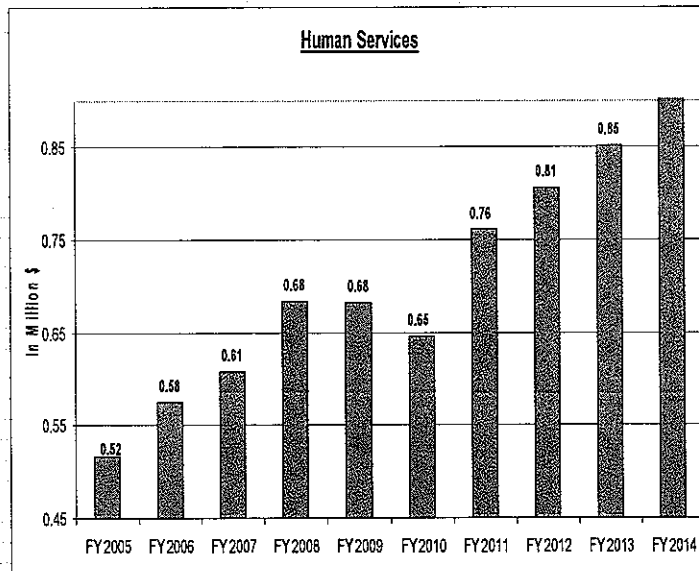


HUMAN SERVICES



General Fund Budget:

Human Services

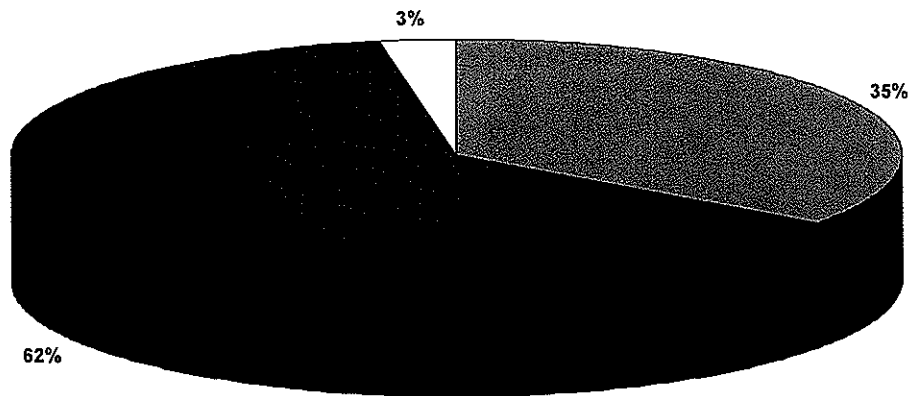


Fiscal Year:	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Health Services	266,306	290,118	306,637	337,299	301,867	300,261	300,855	304,908	308,807	335,169
Special Programs	238,067	273,187	281,971	333,877	368,492	337,765	447,409	487,955	526,438	592,987
Other Special Programs	12,200	12,200	19,700	12,200	12,200	8,200	13,200	13,200	16,200	26,200
Total	516,573.00	576,505.25	608,308.00	683,376.00	682,559.00	646,226.00	761,463.57	806,063.00	851,445.00	954,356.00

Budget Notes

- * Non-Union employee COLA's funded (3%)
- * Veteran Services benefit budget increased \$45,000 (16 %).
- * Middle Managers Union settlement funded (3%).

Human Services



☒ Health Services
 ☒ Special Programs
 ☐ Other Special Programs

Human Services:	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
HEALTH SERVICES:					335,169.00
Health Department Salary & Wages	280,747	281,317	284,908	288,017	313,779
Health Department Expenses	19,514	19,538	20,000	20,790	21,390
Health Department Capital Expenses	0	0	0	0	0
SPECIAL PROGRAMS:					592,987
Council on Aging Salary & Wages	66,932	66,970	71,415	87,220	96,337
Council on Aging Expenses	31,650	32,355	32,355	36,180	36,180
Council on Aging Capital Outlay	0	0	0	0	0
Veterans Services Salary & Wages	93,983	90,334	96,435	100,288	112,720
Veterans Services Expenses	145,200	257,750	287,750	302,750	347,750
OTHER SPECIAL PROGRAMS:					26,200
Senior Tax Relief Program	5,000	10,000	10,000	10,000	20,000
Montachusett Home Care	1,000	1,000	1,000	1,000	1,000
Care of Veterans Graves Salary & Wages	2,000	2,000	2,000	2,000	2,000
Care of Veterans Graves Expenses	200	200	200	200	200
Disabilities Commission				3,000	3,000
Total	646,226	761,464	806,063	851,445	954,356

Mission Statement

The Health Department, under Massachusetts General Laws, the City of Leominster Ordinances, and local administrative practices is primarily responsible for protecting and improving the public health and well-being of the residents of Leominster by providing a clean, aesthetically pleasing, safe and healthy environment in which to live.

The Health Department will strive to accomplish this mission through the following key activities:

- Administration
- Inspection Services
- Environmental
- Health/Medical Services

Management Scorecard

Prior Year Accomplishments

Mass Dept. of Public Health MAVEN Training for TB

Flu Clinic's @ Ginny's

Continued to keep establishments in compliance with food safety regulations.

Identified and monitored foreclosed properties. Worked with banks to prevent deterioration of buildings and curtail incidences of vandalism and illegal entry.

Identified and monitored distressed and substandard properties. Worked with individual property owners to encourage upgrades in an effort to improve neighborhoods.

Increased public awareness of lead paint hazards asbestos hazards, mold hazards, and bed bug issues through distribution of informational pamphlets and individual counseling.

Worked with local and state social service agencies and local medical community to address the issue of hoarding in the community

Selected Activity Highlights

Activity	Measures of Quantity/Quality
Top 3 leading causes of death	Vascular/Heart: 53% Cancer 22% Respiratory 25%
Solid Waste Disposal: Rubbish complaints Recycling Complaints	148 93
Title V Inspections Septic plans reviewed Construction permits issued	20 20 3
Regional septage treatment at Waste water treatment plant	70,290.gallons 30,250 gallons (out of town)
# of housing inspections # of violations	1,454 2,230
# food establishment inspections # of critical violations	543 780
# of confirmed food borne illness # of reportable diseases	15 278
Medical/Health: # provider sites # of vaccines distributed	0 0 Flu vaccine distributed by
Immunization clinics held # of persons immunized	1 20 flu

FY2014 Selected Program Objectives

Establish protocols & procedures for private schools. Educate staff on MA rules regulations pertaining to medication administered in school setting. Plan a screening (height, weight, vision and hearing) for private schools. Conduct an inventory of health supplies and discard expired items.

Flu clinic for senior center.

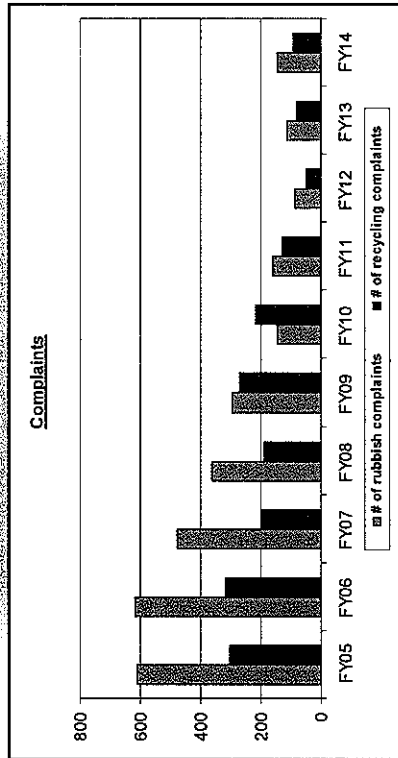
Identify bank-owned foreclosed properties that are abandoned and in disrepair. Work in conjunction with the MA Attorney General's Office to implement the State's Abandoned Housing Receivership Initiative program thereby forcing the banks to make repairs or put these properties into receivership. Network and consult with state agencies, the county court system, on-profit agencies, and city departments to result in more effective housing inspectional services and more successful enforcement activities. Access all training for further education in all aspects of code enforcement Housing inspection.

Housing Inspections: 1,710

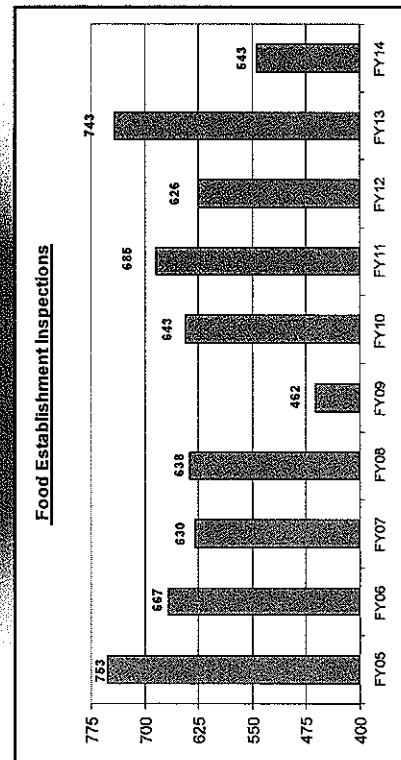
Violations: 1,943 Trash Inspections: 254, Lead paint abatements: 14, Total asbestos abatements: 10 Civil Court Actions: 45 Criminal Court Actions: 13 Certificate of Fitness: 19



The Health Department continues to improve customer service by managing the interaction between the collection contractor and the citizens

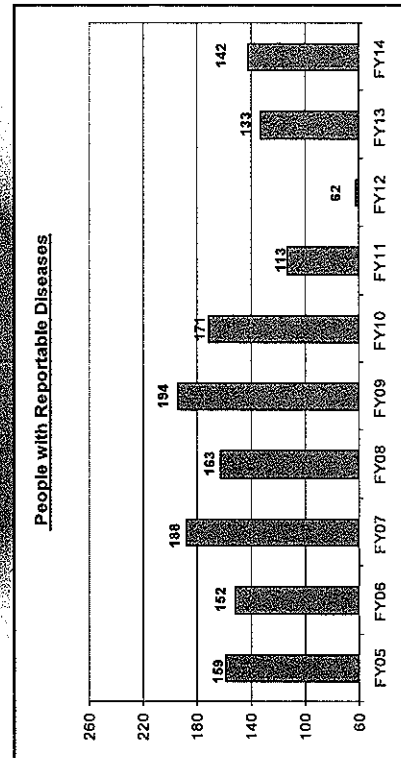


The Food Protection Program, strives to ensure a safe and wholesome food supply in the Commonwealth of MA. The Program accomplishes this objective by: developing regulations, policies, and interpretations; conducting routine inspections; participating in cooperation enforcement actions such as embargoes, administrative sanctions, and civil or criminal penalties.



Information regarding communicable diseases for Leominster residents is obtained from the local Infection Control Department, the State Department of Public Health, and HMO's. Our public health nurse monitored identified communicable diseases to prevent further spreading of the illnesses.

NOTE: Data collected effective FY 2012 is for Leominster residents only.



Council on Aging

Mission Statement

The Council on Aging, under Massachusetts General Laws, the City of Leominster Ordinances and local administrative practices is primarily responsible for enhancing the quality of life of senior citizens.

- OPERATIONS-SENIOR CENTER
highest quality programs for the City's elders and ensures equal access to all 10,000 elders for services, programs and resources.
- TRANSPORTATION
This will allow for a more clear focusing of the department upon the obtainment of strategic goals and objectives over a multi-year period which address the needs of the Citizens of the City of Leominster.
- ADMINISTRATION
- NUTRITION
- ADMINISTRATION
- HEALTH AND WELL-NESS PROGRAMS
- ADMINISTRATION
- RECREATION & SOCIAL PROGRAMS
- CULTURAL PROGRAMS
- SENIOR TAX RELIEF PROGRAM

Department Scorecard

Prior Year Accomplishments

- ◆ Expanded programs and activities for all seniors
- ◆ Increased wellness activities for all seniors and guests
- ◆ Expanded speakers bureau for pertinent topics for clientele

City of Leominster

General Fund

Human Services

Fiscal Year 2014

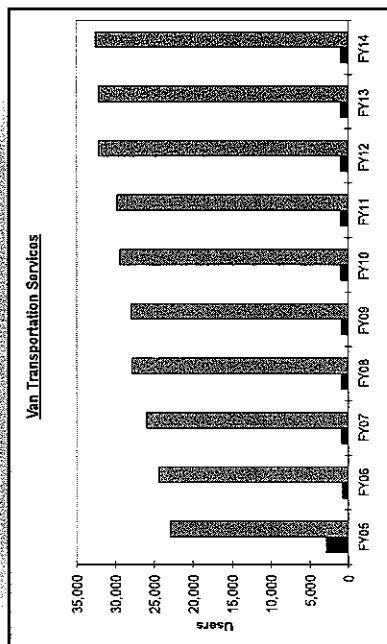
Selected Activity

Activity	Measures of Quantity/Quality
Administration-Operations	17,225 individual seniors served 1021 non elders served 1FT, 2PT employees 85 volunteers
Van Transportation	32,614 rides/1001 individual riders M.A.R.T./COA
Nutrition Program	Congregate: 3445 meals/56 "registered" participating elders @ site A,
Human Service Programs	31,616 Health/Wellness services 10,000 Seniors served
Recreation & Socialization	47,523 units of service 50 different activities offered
Cultural Programs	COA participation 5680 dup./1125 undup.
Budgets	\$132,517.00
Senior Tax Relief Budget	\$10,000

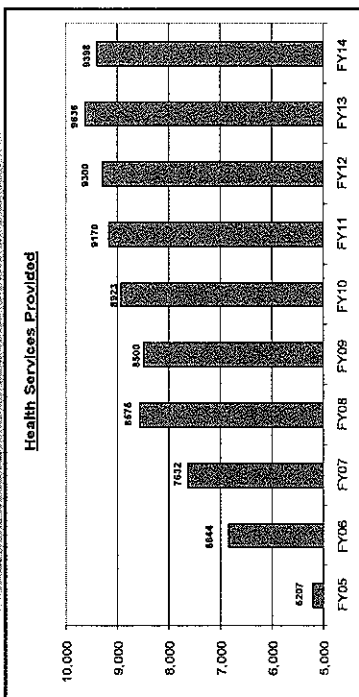
FY 2014 Selected Program Objectives

- ◆ Increase usage of senior center activities & programs
- ◆ Utilize the revised program evaluation form
- ◆ Increase health and wellness informational seminars
- ◆ Expand speakers bureau to address quality of life issues
- ◆ Expand intergenerational programs
- ◆ Expand computer usage for seniors
- ◆ Prepare for baby boomers

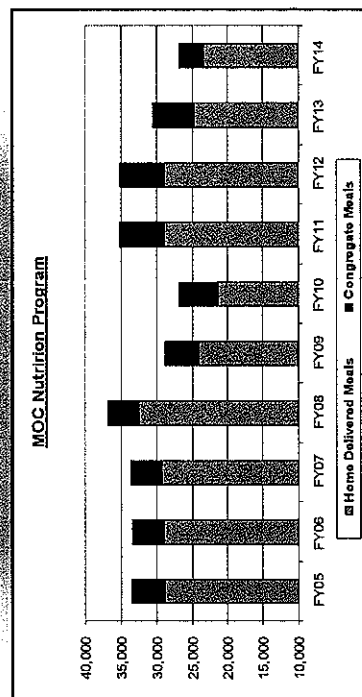
The Council on Aging van services through the Montachusett Regional Transportation Company serves the senior residents daily from 6AM to 5PM. Shuttle van service to Worcester and Boston available Monday through Friday.



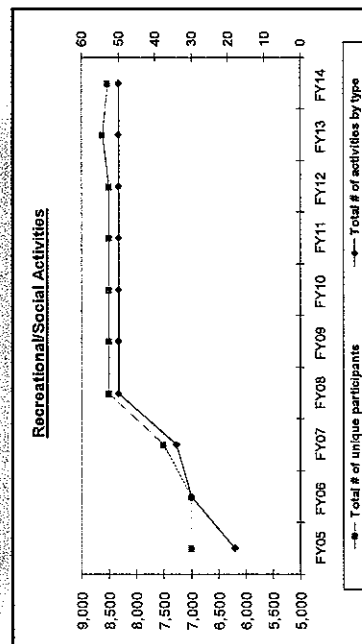
Continued health/wellness is a priority of the senior center. The programs include Client support, Health screenings and Wellness classes and activities. We continue to add programs & activities.



Meals provided by Montachusett Opportunity Council Inc. daily at the center. Our congregate meal site provides healthy meals and friendly atmosphere.



To meet the needs of elders in the community to avoid isolation and increase the wellbeing of the seniors.



Veterans' Services

Mission Statement

To provide services and benefits to eligible Veterans and their families in a timely manner in compliance with Massachusetts General Laws (Ch. 115); and further, represents and advocates for Veterans and family members with the U.S. Government and private agencies, Veteran service organizations and the public, to maximize utilization of available resources.

The department strives for quality improvement, diversified problem solving, cost effective case management and proactive community participation through:

- Managing an office that puts Veterans first.
- Maintaining a high level of professional case management by providing flexible services and programs. A sample of services provided are:
 - Emergency Benefit Case Management
 - Burials for Indigent Veterans
 - VA Compensation & Pension Matters
 - Educational and Vocational Benefits
 - VA Health Care Applications
 - Project 2000 Memorial Bricks (Carter Park)
 - Homeless Shelter
 - State Bonus Program
 - Property Tax Abatement for Disabled Veterans
 - Obtain Copies of Discharge Records/Awards
 - Massachusetts Veterans' Memorial Cemeteries
 - Veterans' License Plates
 - Public Housing
 - Veteran Grave Registrations
- Assist with Support our Troops Organizations
- Assist with Veterans Organizations
- Participate in the Wreaths Across America Program

Selected Activity

UPDATE

Activity	Measures
FY 13	96 cases
Emergency Benefit Cases: Ch 115	1,593
Emergency Benefits Paid Out: Ch 115	\$402,564.00/jkm,
Total Authorized to be Reimbursed to Leominster: Ch 115	\$303,350.06
Burials for 5 Indigent Veteran	\$9,692.00
Conducted Welcome Home ceremonies and mailed boxes to the troops	10 Veterans Welcomed
Federal Veteran Affairs Dependent DIC Awards (Annual)	12
MA State Annuities for widows and disabled Veterans 128@\$2,000	256,000
Scheduled MART Rides for Veterans/Widows	Thousands
MA Welcome Home Bonus	11
Project 2000 Veterans Memorial Bricks in Carter Park	Over 2,400
VA Health Care Applications	69
MA Memorial Veterans Cemetery Applications /Burials (Winchendon)	42

MANAGEMENT SCORECARD

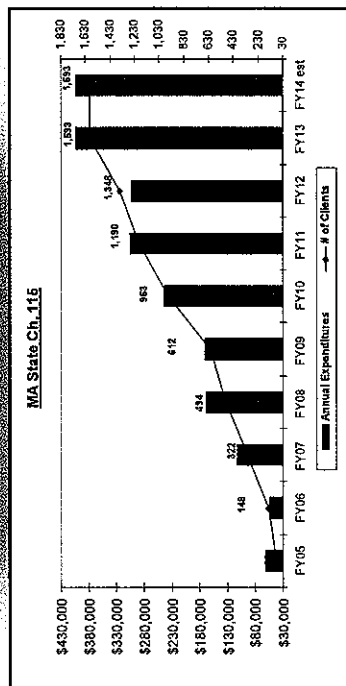
Prior Year Accomplishments

- Established partnerships with various Veteran Support Groups
- Maximized State Veteran Benefit Reimbursement
- Strengthened our partnerships with numerous Veterans Organizations
- Assisted hundreds of veterans with VA Claims, Health Care, and welcome home bonus.

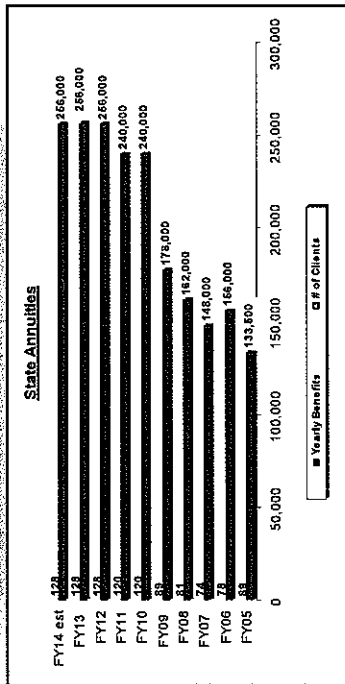
F.Y. 2014 SELECTED PROGRAM OBJECTIVES

- Conduct outreach by holding Veteran Benefit seminars
- Update Veteran Services website
- Publish on the Web Site a complete listing of all of Leominster's War monuments and memorials.
- Maximize State Veteran Benefits reimbursement
- Support the construction of the Johnny Ro Veterans Memorial Park.

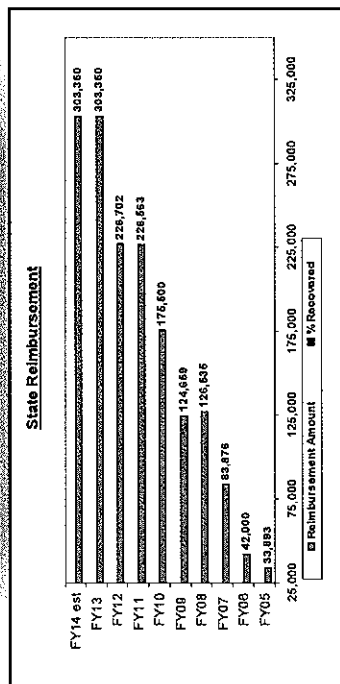
Emergency Benefits: The Commonwealth of Massachusetts mandates (MGL Ch. 115) that, as part of our mission, we provide an emergency financial assistance program for veterans and dependants in need. The monthly amount budgeted for a veteran, spouse, and two children has continued to rise in an effort to meet the minimal needs of wartime veterans.



State Annuity: is for 100% disabled veterans or the widows of 100% disabled veterans.



State Reimbursement: The Commonwealth will reimburse the city at a rate of 75% of the total authorized expenditures for emergency benefits. It is the goal of the Leominster Veteran's Services to maintain the highest level of authorized reimbursements.

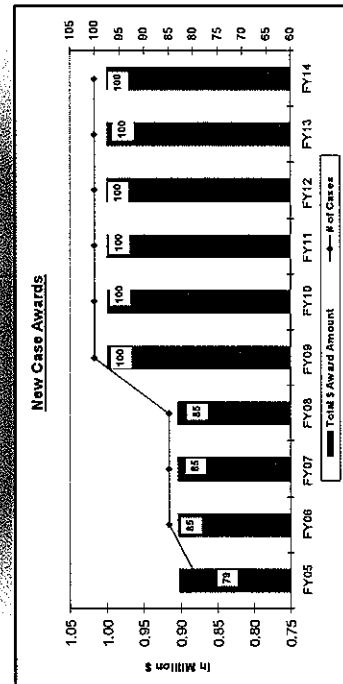


Each year the Department represents veterans and their families with claims for VA Compensation. In FY06 the total Veteran's awards are:

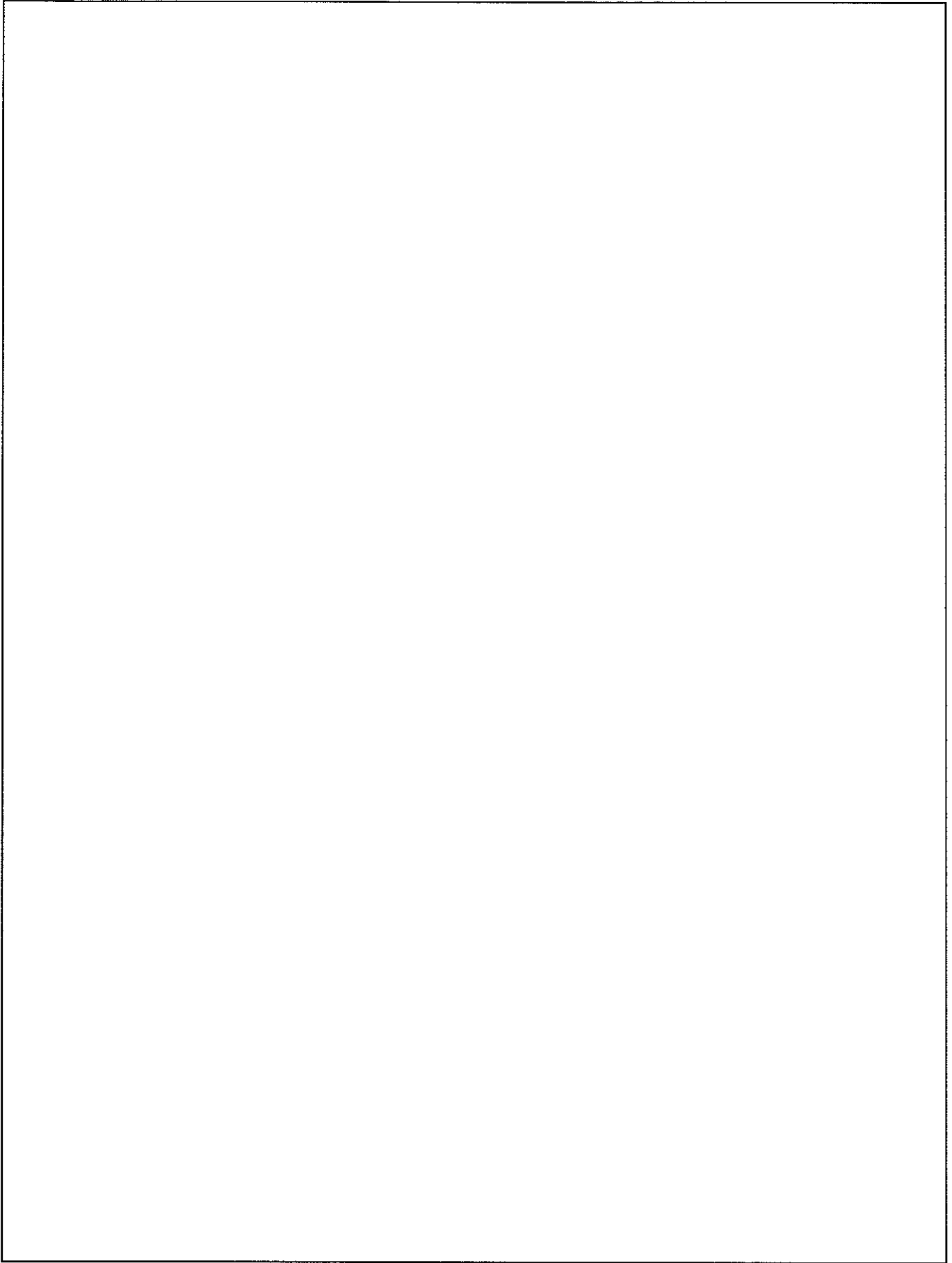
456 Veteran's Awards @ \$283,663 per month (\$3,779,292 annual)

553 Total annual Vets awards @ \$4,344.178

87 Benefici-

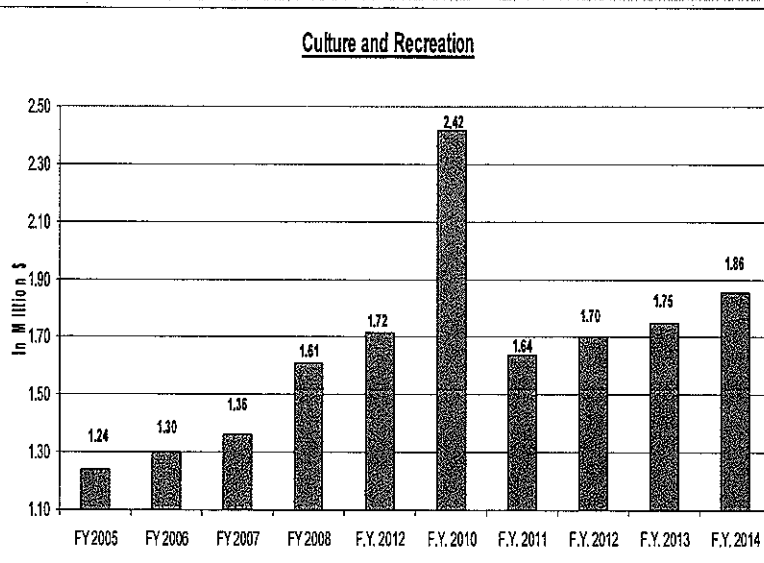


CULTURE AND RECREATION



General Fund Budget:

Culture & Recreation

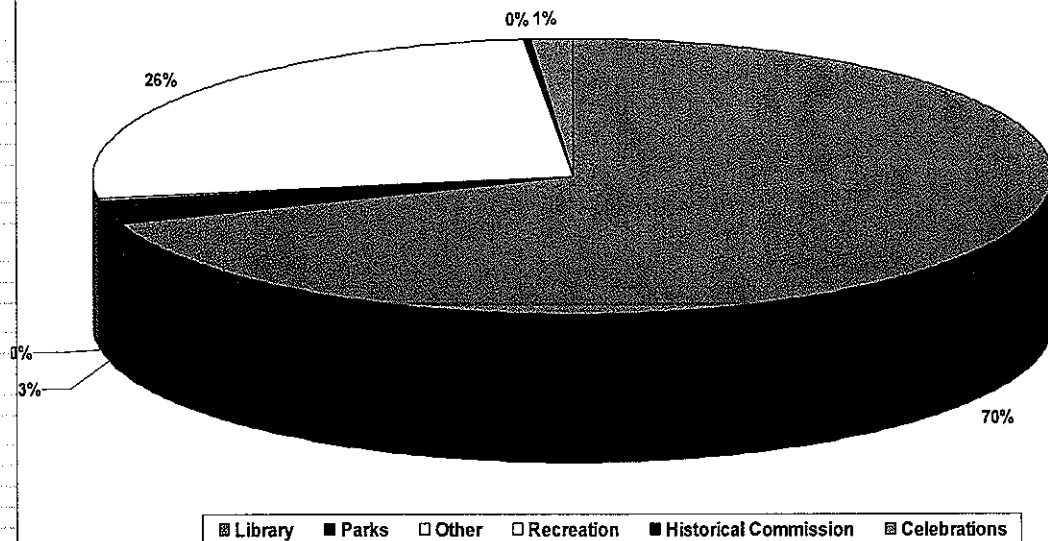


Fiscal Year	FY2005	FY2006	FY2007	FY2008	F.Y.2012	F.Y.2010	F.Y.2011	F.Y.2012	F.Y.2013	F.Y.2014
Library	852,557	886,866	912,318	1,123,911	1,213,601	1,146,095	1,154,920	1,206,608	1,221,536	1,290,568
Recreation	344,166	368,504	385,414	414,986	431,619	396,292	399,042	413,700	442,712	480,946
Parks	23,574	23,574	35,525	37,025	35,250	838,645	48,645	48,645	48,645	48,645
Historical Commission	2,000	2,500	2,835	3,000	3,150	3,150	3,200	3,250	3,315	3,365
Celebrations	11,145	12,000	20,000	25,500	27,500	27,500	27,000	27,000	27,000	27,000
Other	5,050	5,050	5,050	4,750	4,750	4,750	4,750	4,750	4,750	4,750
Total	1,238,512	1,298,494	1,361,142	1,609,172	1,715,870	2,416,432	1,637,557	1,703,953	1,747,958	1,855,274

Budget Notes

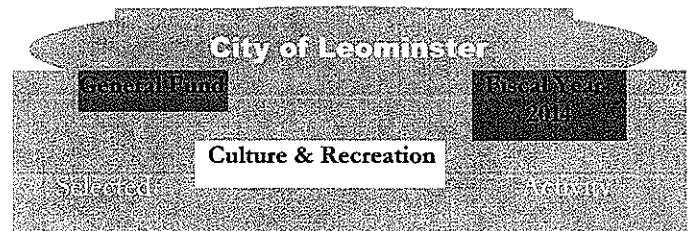
- * Non-Union employee's COLA's funded
- * Recreation Salary & Wages funding increased by \$29,334 (7.5%).
- * Recreation expenses increased by \$8,900 (17.4%).
- * Library Salary & Wages funding increased by \$69,032 (7.8%)

Culture & Recreation



Culture & Recreation:	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
LIBRARY:				1,221,536	1,290,568
Library Salary & Wages	856,060	864,885	887,923	885,371	954,403
Library Expenses	290,035	290,035	318,685	336,165	336,165
Library Capital Expense	0	0	0	0	0
RECREATION:				442,712	480,946
Recreation Salary & Wages	354,187	354,187	368,000	391,612	420,946
Recreation Expenses	42,105	44,855	45,700	51,100	60,000
Recreation Capital Outlay	0	0	0	0	0
PARKS:				48,645	48,645
Doyle Field Commission Salary & Wages	8,000	8,000	8,000	8,000	8,000
Doyle Field Commission Expenses	27,250	37,250	37,250	37,250	37,250
Park Maintenance Expenses	3,395	3,395	3,395	3,395	3,395
Doyle Field Capital Outlay	800,000	0	0	0	0
HISTORICAL COMMISSION:				3,315	3,365
Historical Commission Expenses	3,150	3,200	3,250	3,315	3,365
Historical Commission Capital Outlay	0	0	0	0	0
CELEBRATIONS:				27,000	27,000
Christmas Decorations	21,500	21,000	21,000	21,000	21,000
Memorial and Veterans Day Celebration	6,000	6,000	6,000	6,000	6,000
OTHER:				4,750	4,750
Municipal Entertainment Expenses	3,700	3,700	3,700	3,700	3,700
Fish & Game Liberation Expenses	1,050	1,050	1,050	1,050	1,050
Total	2,416,432	1,637,557	1,703,953	1,747,958	1,855,274

Library



MISSION STATEMENT

The Leominster Public Library is a service organization which provides free information in various formats to residents of Leominster and the surrounding communities. The purpose of the public library is to provide those library materials, information, programs, and services which are most wanted by the residents of the service area; to provide convenient access to needed materials and information; and to actively work to make community members and organizations aware of the resources and services provided by the Leominster Public Library.

KEY PROGRAMS

- ◆ Administration
- ◆ Adult Services
- ◆ Children's Services
- ◆ Young Adult Services
- ◆ Technical Services
- ◆ Physical Plant/Technology

HIGHLIGHTS

- ◆ Did you know an average of 80 patrons an hour visited the library during the 3,266 hours the building was open in FY14?
- ◆ Did you know that 65% of Leominster's residents are active library borrowers?

FY13 Accomplishments

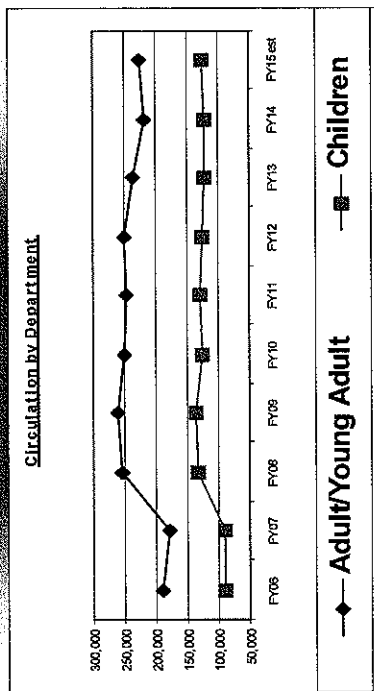
- ◆ Hired new Head of Children's Services.
- ◆ Received \$25,000 Encore Fellowship grant, which provided funding to hire a retired Intel employee part-time for one year.
- ◆ Awarded Boston Museum of Science and Cultural Commission grants for children's programs.
- ◆ Upgraded library's wireless access.
- ◆ Developed "Downloadable Media" page for website.
- ◆ Installed 25-year staff recognition plaque.
- ◆ Conducted library-wide shelf reading project.
- ◆ Collaborated with May Institute to present a series of programs on Autism Spectrum Disorders Across the Life Span.
- ◆ Implemented Appointment Plus online scheduling software for VITA program.
- ◆ Hosted Library Legislative Breakfast for Senator Jennifer Flannagan's Legislative District.
- ◆ Presented Medline Plus workshop in partnership with the National Network of Libraries of Medicine New England Region.

Activity	Measures of Quantity/Quality	
Annual hours of service	3,266	
# of active Leominster borrowers	26,249	
Circulation	339,625	
Information questions	40,751	
Programs	464	
Program attendance	16,808	
Public computer use—annually	41,704	
Interlibrary loans	31,553 (received from)	41,943 (provided to)
Public meeting room use	3,900	
Holdings (now includes e-content)	177,863	
Volunteer program	103 volunteers	3,268 volunteer hours

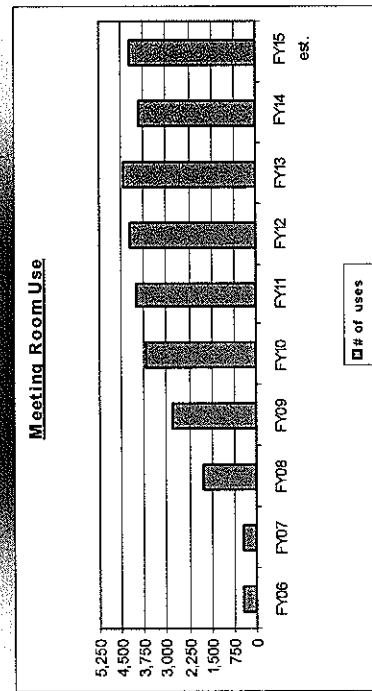
FY14 Selected Program Objectives

- ◆ Upgrade staff and service desk computers to Windows 7 64-bit systems, and move to Office 2013 Professional.
- ◆ Apply for grant from Lego Foundation to present a series of science- based workshop-style programs for children.
- ◆ Participate in statewide e-book pilot project to provide greater access to e-content for library patrons.
- ◆ Upgrade Evergreen (Integrated Library System) software to version 2.4 to include re-indexing of the bibliographic database.
- ◆ Apply for grant from the Gilder Lehrman Institute for the *Created Equal: America's Civil Rights Struggle* film and discussion program series for adults.
- ◆ Apply for Cultural Commission grant for Southwick's Zoo's "Zoomobile" for a children's program.
- ◆ Begin weeding and shifting of adult non-fiction collection.

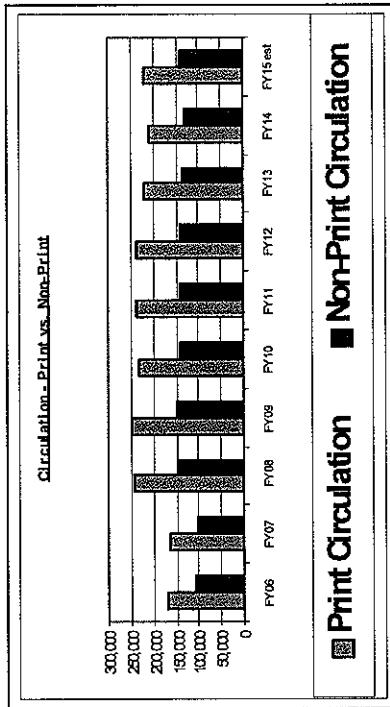
Overall circulation of library materials declined 4.66% from the previous fiscal year. Adult/Young Adult circulation declined by 7%, while the Children's Room circulation declined by less than a half of a percentage point.



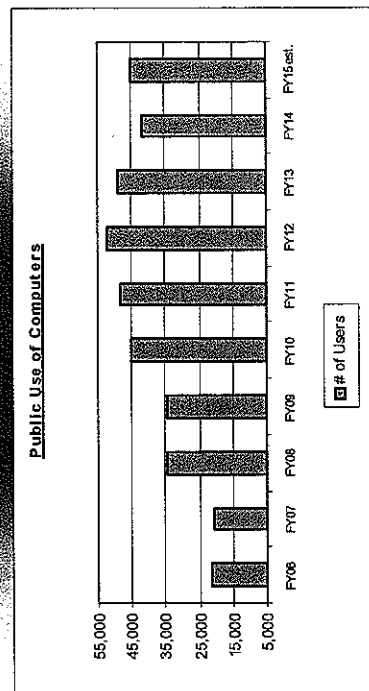
Meeting room use by outside organizations and individuals showed a 12% decline due to the fact that the large meeting and small community rooms were available fewer hours due to library programs. Also, the majority of individuals using the library's small group study rooms now opt for a 4-hour period of use, limiting the number of times during the library's hours of service rooms are available.



Circulation of print material declined 4.3% from the previous fiscal year, while circulation of non-print materials declined by 5.5%. Late in the fiscal year, the library participated in a statewide e-book project to add additional online content to its collection to meet public demand. It is anticipated that as added e-content becomes available, non-print circulation will increase again.



Computer usage saw a decline, because several of the public computers were out of service for a significant period of the fiscal year. All public computers have now been upgraded, and two additional internet computers plus two new Preschool Learning Stations have been added. Also, staff now has the option of extending a patron's computer time from one hour to two hours to avoid interruption in use. Previously a patron had two separate one hour sessions.



RECREATION DEPARTMENT

Mission Statement

Provide a variety of recreational and cultural program opportunities that the Leominster resident's desire and request along with maintaining recreational property, facilities and equipment.

GOALS:

- Provide a wide variety of recreational programs for Leominster residents year round.
- Improve public communication.
- Develop and improve existing facilities.

Management Scorecard

Prior Year Accomplishments

- Awarded grant to build a new playground at Southeast
- Developed a facebook page
- Increased the programs
- Implemented online program registrations
- Worked with the Leominster Trail Stewards to improve the trails at Barrett Park
- Applied for a grant for handicap accessible canoe/kayak launch site

Selected Activity Highlights

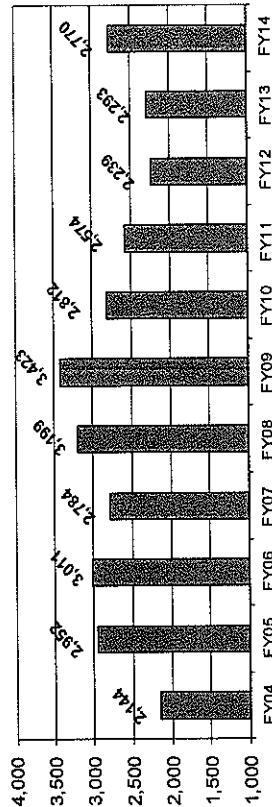
Activity	Measures of Quantity/Quality
Full Day Summer Program	1292 Participants
Youth Basketball	527 Participants
Swim Lesson Program	237 Participants
Youth Instructional Programs	486 Participants
Adult Hikes	14 Hikes offered
Adult Fitness Activities	319 Participants
Administration	126 Employees Over 6,000 Volunteer hours Over 110 Programs offered
Maintenance	103 Acres Maintained 25 Acres Mowed 12 Sites Trash & Litter Collected Downtown Flowers Watered Daily
Documentation/Reporting	30,000 Brochures & Flyers Distributed 3 Grants & 10 Documents

FY 2014 Selected Program Objectives

- Build new playground at Southeast
- Complete updating the Open Space Plan
- Complete updating the ADA Self-Evaluation reports for all City Recreation Sites
- Apply for a PARC grant to make improvements at Barrett Park
- Offer more affordable summer youth programs
- Improve the online registration processes
- Improve webpage

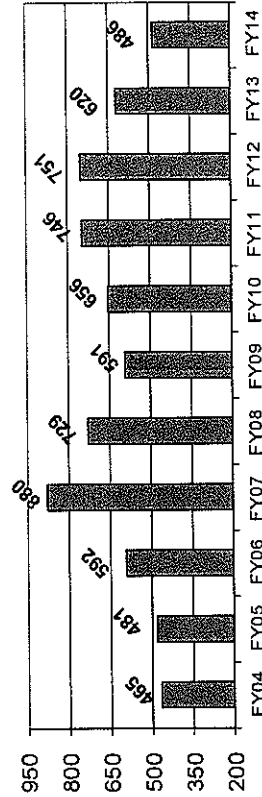
Preschool Summer Program Playground Program
 Teen & Intermediate Summer Program Jr. Conservation Program
 Summer Extended Day Sports-mania Swim Lessons
 Babysitting Program North Pole Calling
 Ball League Youth Basketball League Flag Football

Youth Program Enrollment



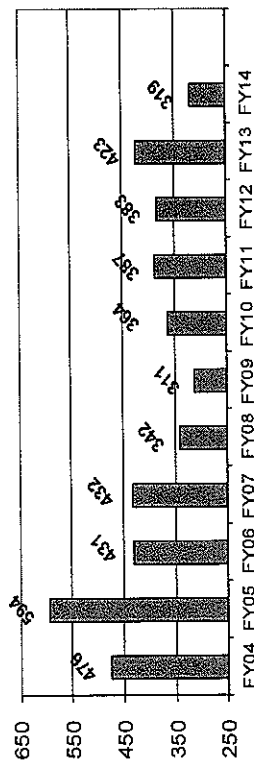
Lacrosse Basketball Field Hockey Tennis Golf Skating
 Archery Bowling Clay Target Cooking Crafts Skiing
 Science Workshops Cake Decorating Pottery Swim Team
 Fast Athletics Enrichment programs Acting Special needs

Youth Instructional Program Enrollment



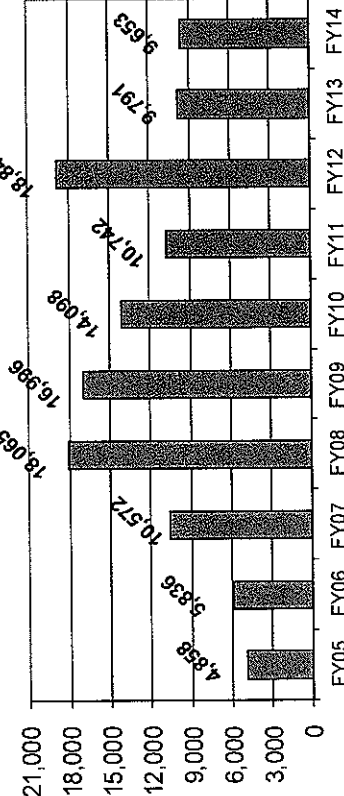
Yoga Pilates
 Hiking Snow Shoeing Cross Country Skiing

Adult Program Enrollment



For the past ten years, the Recreation Department worked with the State Department of Conservation and Recreation to operate the Leominster State Pool. The Recreation Department hired staff, offered swim lessons, offered family season passes, managed and maintained the facility.

Total Pool Attendance



PARKS

Mission Statement

The Parks Department in the Public Works Division of the City of Leominster has a mission to maintain and care for the parks, common areas, islands, and the city parking garage within the city boundaries in order to achieve safe and aesthetically common areas for residents and the general public.

The Parks Department strives to achieve their mission through the following key activity areas:

- City Parks
- Common Areas & Islands
- Parking Garage
- Doyle Field

Management Scorecard

Prior Year Accomplishments

- **Improved planting areas in various locations in the City.**

City of Leominster

General Funds

Public Works

Fiscal Year 2014

Selected Activity Highlights

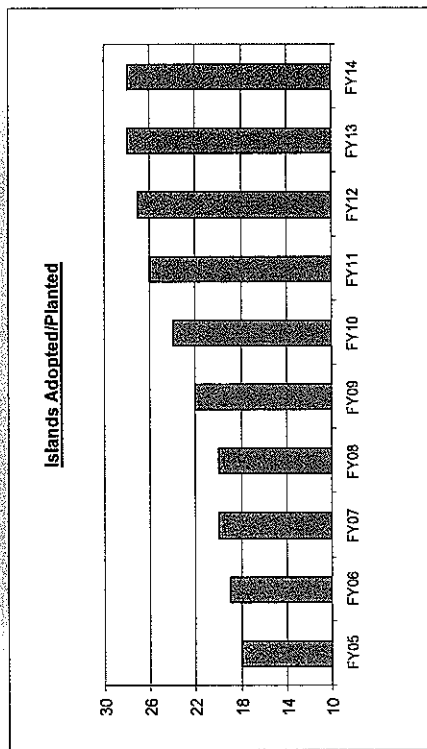
Activity	Measures of Quantity/Quality
Grass Mowing	Weekly or as needed
Fertilizing	3 times per year
Bark Mulching	Once Annually 140 cubic yards
Leaf Raking	Annually by Nov. 15th
Weeding, Seeding, Aerating, & Fertilizing	Twice yearly on Athletic Fields
Watering Evelyn Hachey, Common, & Doyle Field	Bi-weekly or as necessary including Merriam Avenue, Evergreen Cemetery & Carter
Parks Maintained	7
Common Area's Maintained	10
Fields: Doyle Field Complex Baseball, Soccer & Football	See Above (weekly)

F.Y. 2014 Selected Program Objectives

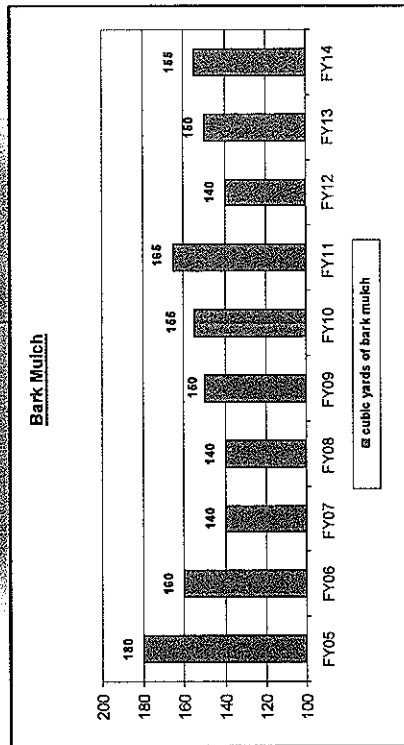
- Maintain Grove Avenue Parking lot & Planter
- Maintain new planters for Rotary Club program
- Continue Tree Plantings.
- Bid Contract for Storm Debris Management.

Several years ago the City of Leominster, through the Mayor's Office started an Adopt-an-Island programs by planting traffic islands in and around major city inter-sections.

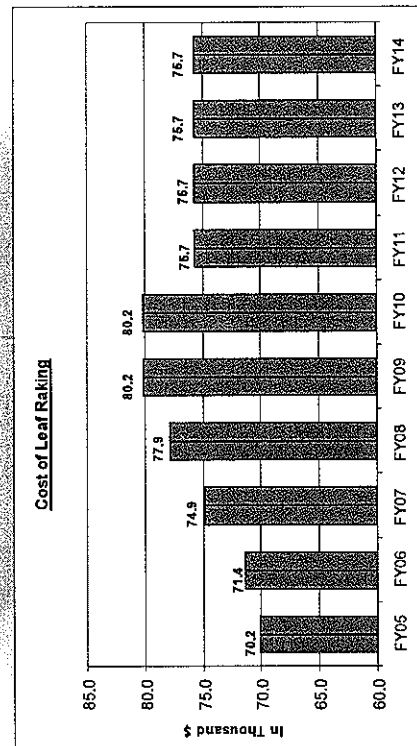
Yearly goal is to add 1-2 planting areas per year to this program.



Each year the Forestry and Cemetery Department staff endeavors to spread bark mulch in publicly maintained parks and planting areas.
We also strive to add 1 or 2 additional planted areas each year.



Leaf raking in Carter Park, Pine Grove Cemetery, Evergreen Cemetery and the downtown Common is a daunting task. Each year we try to lower or maintain the cost of this program and to get it done more quickly and effectively.



HISTORICAL COMMISSION

City of Leominster

General Funds

Culture &
Recreation

8/22/2014 2:01 PM

Mission Statement

The Mission of the Leominster Historical Commission is to act as an advisor to the Mayor, City Council members, City Departments, employees and the citizens of Leominster.

The Historical Commission will strive to accomplish this mission by volunteering our time and abilities to the following activities:

- Historical Data Collection
- National Register Nominations
- Watchdog Commission for current historical sites
- Office Space Acquisition
- Weekly Meetings
- Historic Preservation Survey & Plan
- Utilize Senior Citizens as office clerks

Management Scorecard

Prior Year Accomplishments

- Sale of Leominster's History Book
- School tours of Downtown Historic District
-

Selected Activity Highlights

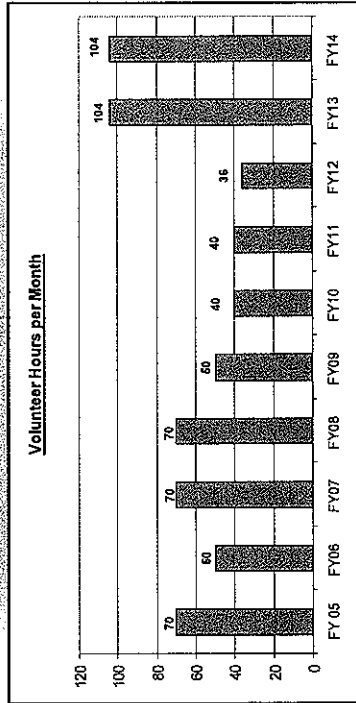
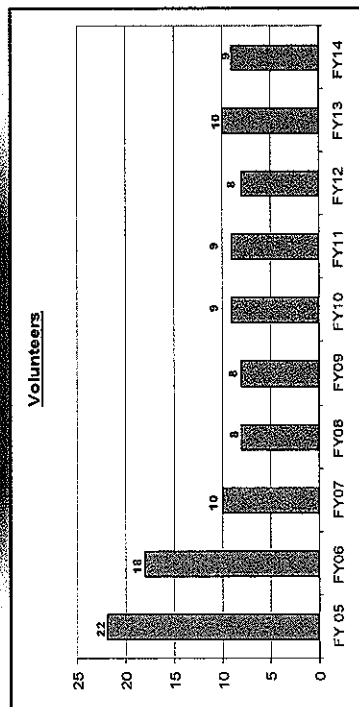
Activity	Measures of Quantity/Quality
Current Historical Sites	48
National Register Sites	10
# of Volunteers	10
# of Meetings Tuesday 9-12 Thursday 9-12	25 25
# of Committees	2
Leominster History Books sold	9

F.Y. 2014 Selected Program Objectives

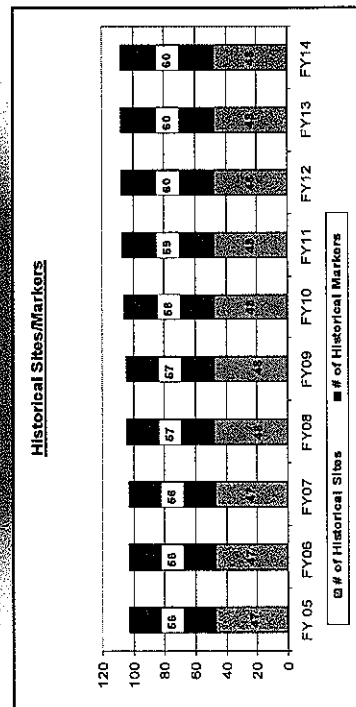
- Design plan for restoration of Animal Pound adjacent to Carter Park
- Continue to request grant money from Massachusetts Historical Commission to restore Grave markers in Pine Grove Cemetery
- Identify sites and install historical signs for these sites:
- Continue work with City of Leominster demolition Delay-by-Law Ordinance #4-2.11
- Continue to digitize glass slides form 1900 and negatives from 19220's & 1950's.

Volunteers concentrate on the following tasks:

- Identify and work out details for Historic Plaques, & Bronze National Markers.
- Research data for City Properties.
- 3. Oral history of City Neighborhoods



Am Historic Marker is a bronze / wooden sign. The Carter Park granite sign is one of Leominster's major Historical Markers. An Historic Site is a landmark. Our major historical sites on the National Register of Historic Places include: Cluett Peabody & Co., Kendall Hall, Monument Square Historic District, Wachusett Shirt Co., Wellington Piano Case Co., Whitney & Co.



Celebrations

Mission Statement

The mission of the Mayor's Office and the oversight of celebrations in Leominster is to provide holiday spirit to the downtown area for citizens and the general public and promote community spirit.

Downtown events are not only enjoyable but they are also beneficial to the merchants in the area to showcase what is available to residents directly in their community.

Prior Year Accomplishments

Summer Stroll
Ladies Night Out
Kids Day
Winter Stroll/Tree Lighting
Taste of Leominster
City Wide Clean Up Day

City of Leominster

General Fund

Decorations

Fiscal Year 2014

Selected Activity Highlights

Holiday Stroll and Tree Lighting	4,500
Summer Stroll	4,500
Ladies Night Out	4,500
Kids Day	3,000
Taste of Leominster	250
City Wide Clean Up Day	100

FY 2014 Selected Program Objectives

City Wide Clean Up Day

Taste of Leominster

Summer Stroll

Ladies Night Out

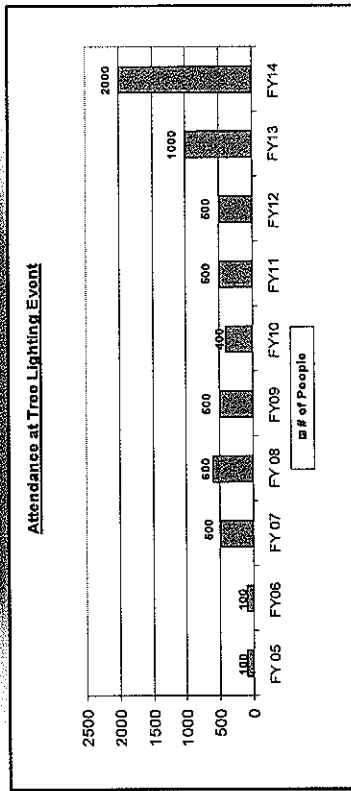
Health & Wellness Fair

Winter Stroll/Tree Lighting

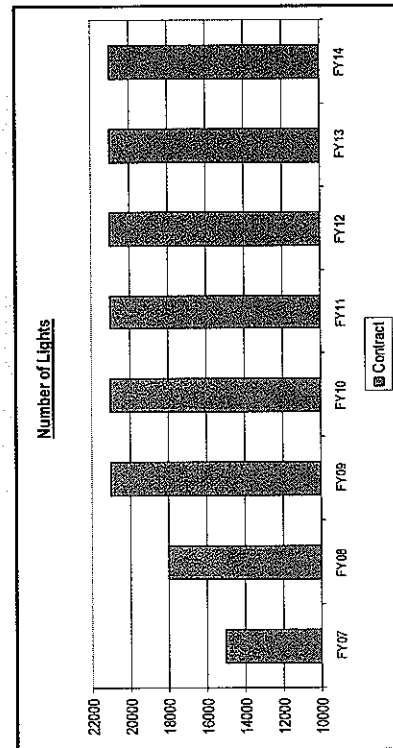
Kids Day

City of Leominster Centennial Celebrations (100th year as a City, 275th as a town)

The attendance was significant this year. We included chestnut roasting, Hayrides, Santa's annual visit to downtown and the traditional lighting.



The cost of electricity to light Monument Square for the holidays.. The FY09 drop in electricity is due to the outsourcing of the holiday display.



Fishing Derby

Mission Statement

The mission of the Mayor's Office – Fish/Game Liberation is for the purpose of stocking the ponds with fish and the releasing of pheasants each year to be used by the citizens of Leominster for sports and recreation.

Selected Activity Highlights

Activity	Measures of Quantity/Quality
Stocking Ponds	1200
Releasing Pheasants	0
Cost of program	\$1050
# of Participants Fishing	143

Management Scorecard

Prior Year Accomplishments:

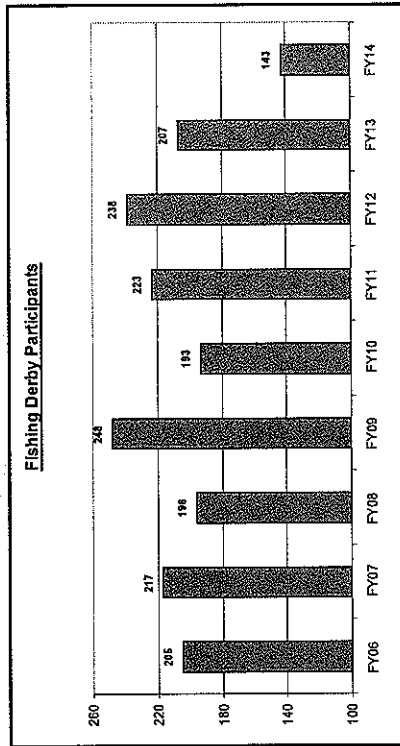
Barrett Pond stocked with trout for the fishing derby and public fishing

F.Y. 2014 Selected Program Objectives.

- * To stock Barrett's Pond with trout for the fishing derby.
- *

Each year the Mayor's office pays to have trout stocked in Barrett's Pond for the fishing derby that the Recreation Department hosts. This allows the children of our community to participate in a fishing derby at either a low cost or no cost.

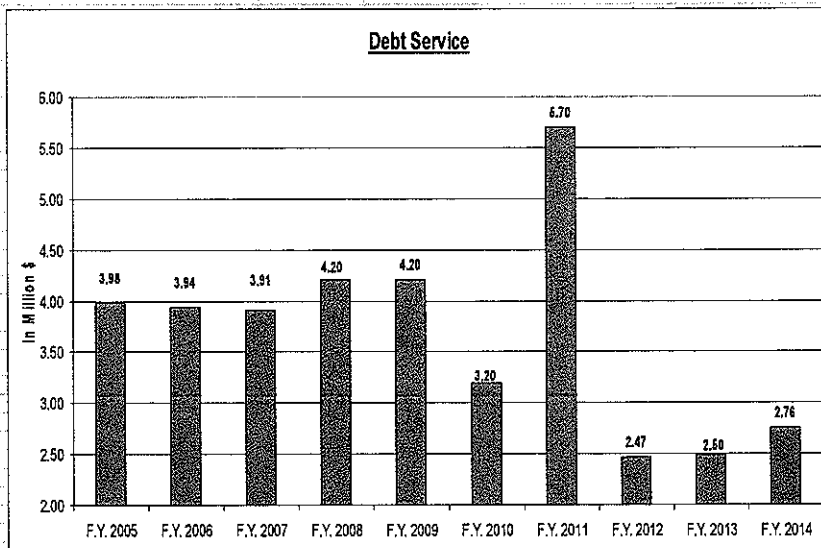
This number remains consistent from year to year (\$200) fish stocked).



DEBT

General Fund Budget:

Debt Service



Fiscal Year	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
Principle	3,005,000	3,097,500	3,210,000	3,783,000						
City					735,000	1,210,000	1,210,000	920,000	920,000	920,000
School					3,048,000	1,415,000	3,630,000	1,160,000	1,270,000	1,417,832
Interest	976,020	844,595	695,039	421,522						
City					38,203	320,261	648,219	309,479	261,549	211,649
School					383,319	252,106	209,869	76,550	43,750	211,200
Total	3,981,020	3,942,095	3,905,039	4,204,522	4,204,522	3,197,368	5,698,088	2,466,029	2,495,299	2,760,681

Budget Notes

* High School Renovation Project funding increased by \$850,000.

* Skyview School Debt Service paid off (\$789,000) savings

Loans Authorized / Unissued

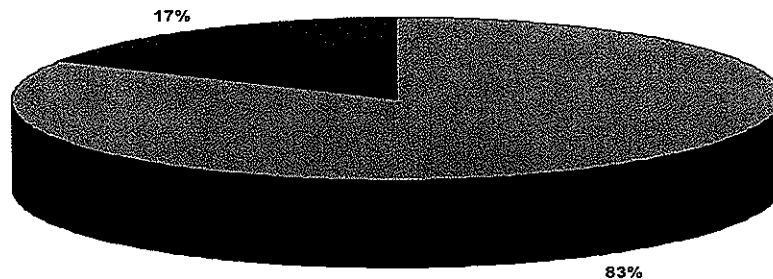
General Fund:

Conservation Land Purchase	\$118,000	Authorization to be rescinded
Doyle Field Renovations	\$250,000	Authorization to be rescinded
High School Renovation	\$5,184,266	
Southeast School Renovation	\$2,037,389	
Falbrook School Renovation	\$619,103	
Total	\$8,208,758	

Subsequent Authorizations (FY15):

Northwest School Renovations	\$3,249,170
------------------------------	-------------

Debt Service



☐ Principle
 ☒ Interest

Debt Service:	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
PRINCIPLE:					
Maturing Debt Total:	2,625,000	4,840,000	2,080,000	2,190,000	2,085,000
City					
Bond Retirement - Court House	290,000	290,000	0	0	0
Serial Bond - Library	920,000	920,000	920,000	920,000	920,000
School					
School Additions	0	0	0		
Samoset School	595,000	2,810,000	0		
Sky View Middle School	750,000	750,000	750,000	750,000	
High School Rennovation			340,000	450,000	1,100,000
Southeast School	70,000	70,000	70,000	70,000	65,000
INTEREST:					
Interest Total:	572,368	858,088	386,029	305,299	422,849
City					
Public Buildings	16,313	5,438	0	0	
Library Expansion/Rennovation	292,019	264,194	233,031	201,275	160,582
Interest on Temporary Loan	11,930	378,588	76,448	60,274	51,067
School					
School Additions	0	0	0		
Southeast School Plans	22,238	19,350	16,550	13,750	11,050
Samoset School	125,806	100,519	0		
High School Rennovation			0		200,150
Sky View Middle School	104,063	90,000	60,000	30,000	
Total	3,197,368	5,698,088	2,466,029	2,495,299	2,507,849

DEBT SERVICE

Mission Statement

The Debt Service Department, under Massachusetts General Laws, the City of Leominster Ordinances and local administrative practices is primarily responsible to account for and process all debt service payments and interest payments in a timely manner.

The Debt Service Department will strive to achieve these goals through the following key programs:

- Debt
- Interest

MANAGEMENT SCORECARD

Prior Year Accomplishments

- Successful conference meeting with Moody's Investor Service to examine City's financial condition.
- Pay out and reimburse stabilization fund for temporary borrowing on High School project.
- Successful BAN sale for high school and middle school renovation projects: 0.216% Rate.

Selected Activity Highlights

Activity	Measures of Quantity/Quality
School design - principle balance	260,000
High School Renovations	8,055,000
Library Principle	3,620,000
Authorized but unissued	17,050,049
Net Interest Charge	
High School Renovations	1.145%
Net Interest Charge	
School Design	3.883%
Net Interest Charge	
Library loan 1	3.442%
Library loan 2	4.043%
Temporary borrowings anticipated of bond issuances	5,200,000
	Global Rating AA 2
Per Capita Debt	\$1,250

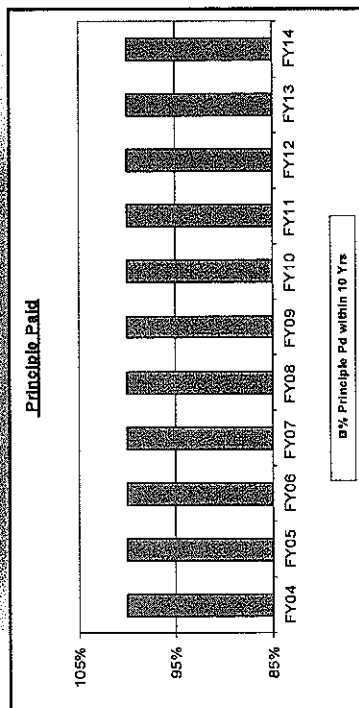
F.Y. 2014 Selected Program Objectives

- Prepare information for pending MSBA Middle School Project.
- Continue to work with financial advisor to maintain city bond rating
- Stabilization fund monitoring for Temporary Borrowing on High School and Middle School Renovation Projects.
- Work with DPW and MWPAT on additional loan documents for sewer project.

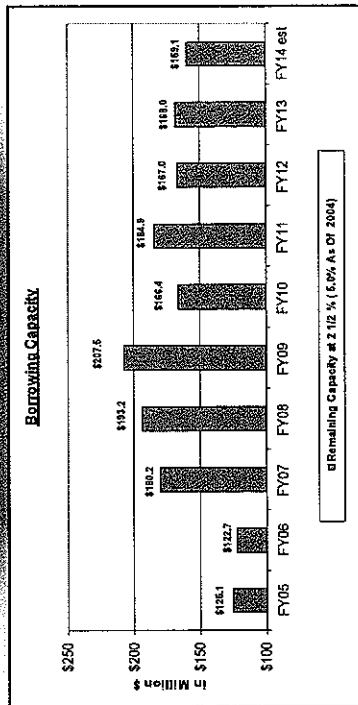
% of Principle paid within 10 years (of total outstanding): 100 %

Total Principle Outstanding as of 7/1/14: \$11,935,000. (General Fund)

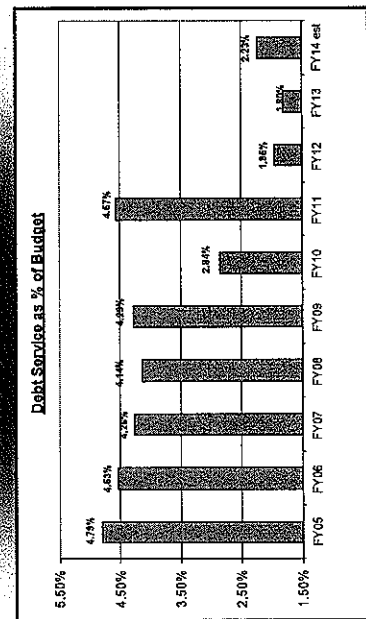
Total Principal Paid FY14: \$2,085,000.



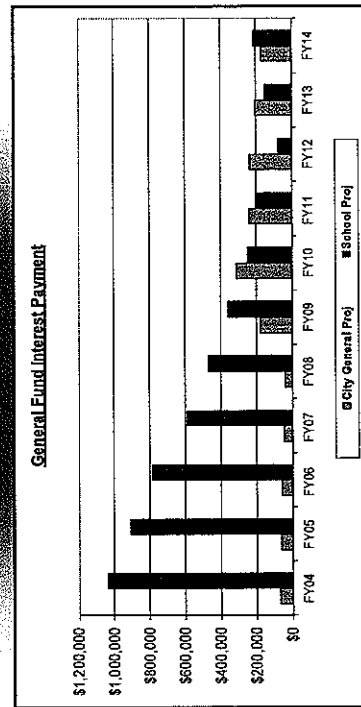
Equalized Valuation 6/30/14: \$3,260,316,100. Debt Limit: \$163,015,805.
 Net Debt Subject to Limit: \$3,880,000.
 Remaining Borrowing Capacity: \$159,135,805.



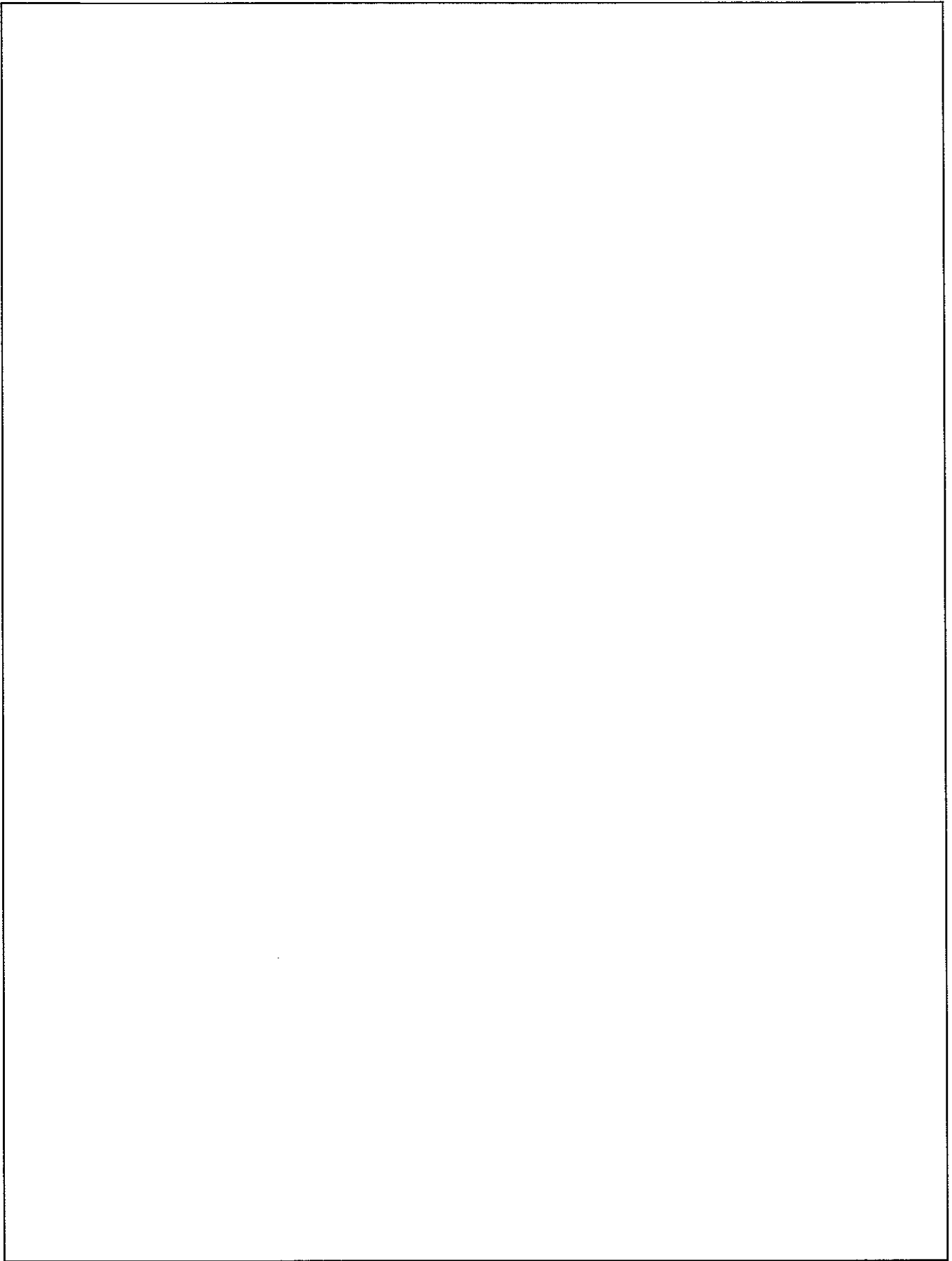
Budget Total: FY14 \$110,350,000 Debt Service Total: \$2,464,013.
 FY13 \$110,227,323 \$1,985,025.
 FY12 \$105,324,203 \$2,049,671
 FY11 \$104,667,900 \$4,779,501
 FY10 \$112,654,946 \$3,199,501.



Interest Paid on City Projects in FY14: \$167,813.
 Interest Paid on School Projects in FY14: \$211,200.
 Total Debt Interest Paid in FY14: \$379,013.

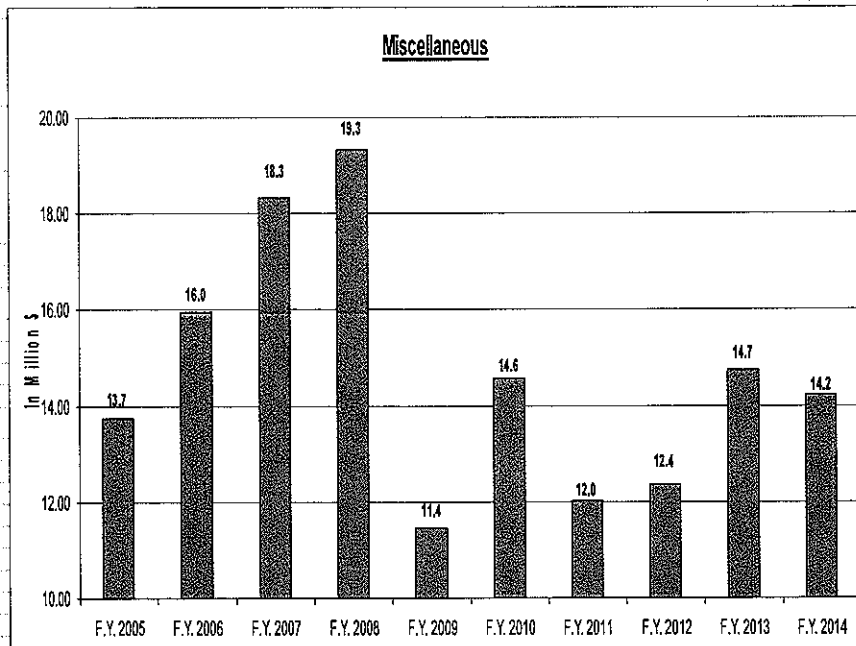


MISCELLANEOUS



General Fund Budget:

Miscellaneous



Fiscal Year:	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
Retirement	3,407,941	4,261,526	4,618,286	4,894,404	6,175,193	6,276,970	6,317,422	6,360,082	6,578,885	7,182,232
Insurance	10,228,600	11,606,788	13,597,350	14,331,418	5,171,964	5,206,364	5,301,948	5,572,333	6,832,711	6,953,739
Other Miscellaneous-Emergency Reserve	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Miscellaneous - Non-Recurring	375,000	0	0	0	0	3,004,683	289,771	350,000	1,236,000	0
Total	13,736,541	15,968,314	18,315,636	19,325,822	11,447,157	14,688,017	12,009,141	12,382,415	14,747,596	14,235,971

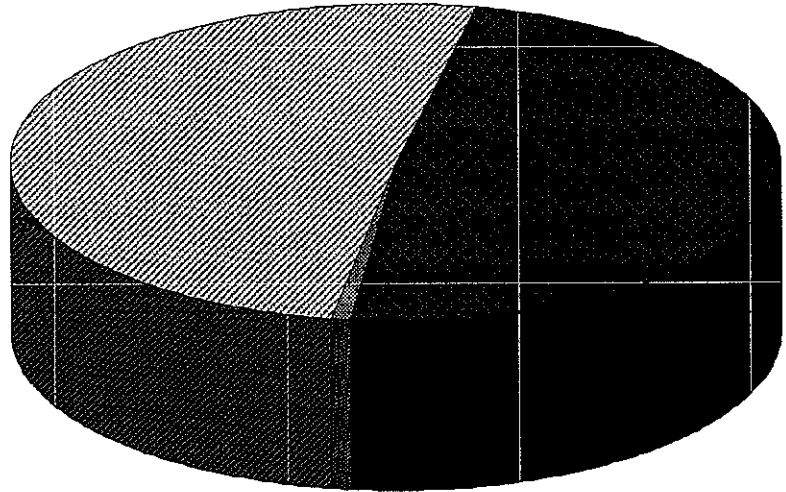
Budget Notes

* Retirement Contribution increased funding of \$603,347.

* OPEB contribution increased by \$300,000.

Miscellaneous FY 2014

Miscellaneous



1%

Retirement Insurance Other Miscellaneous

Miscellaneous:	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
RETIREMENT:					
Contributory Retirement Expenses	6,267,170	6,317,422	6,350,282	6,569,085	7,172,432
Non-Contributory Retirement Expenses	9,800	9,800	9,800	9,800	9,800
INSURANCE:					
Insurance	641,000	641,500	554,000	554,000	557,500
Unemployment Insurance	40,000	30,000	30,000	30,000	30,000
OPEB Expenses	1,458,250	1,478,200	1,575,000	1,575,000	1,460,000
Group Insurance - Salary & Wages	21,714	21,713	23,033	30,711	33,239
Group Insurance Expenses	2,700,000	2,894,748	2,995,000	4,245,000	4,475,000
Medicare Insurance	244,400	256,500	269,300	272,000	272,000
Police & Fire Indemnification Expenses	60,000	75,000	75,000	75,000	75,000
Police & Fire Indemnification Expenses-Retired	40,000	50,000	50,000	50,000	50,000
Damages, Persons & Properties Expenses	1,000	1,000	1,000	1,000	1,000
OTHER MISCELLANEOUS:					
Miscellaneous - Recurring	0	0	0		
Miscellaneous - Non-Recurring	0	0	0	1,236,000	0
Emergency Reserve	100,000	100,000	100,000	100,000	100,000
Total	11,583,334	11,876,883	12,032,415	14,747,596	14,235,971

CONTRIBUTORY RETIREMENT

Mission Statement

The mission of the Leominster Contributory Retirement System is to provide all eligible members and beneficiaries with retirement, disability and/or death benefits in accordance with Massachusetts General Laws

The System has a State mandated goal of full funding of the Retirement System by the year 2028

Management Accomplishments

Prior Year Accomplishments

- Discount Rate reduced to 6.75 %
- Full funding in 2019

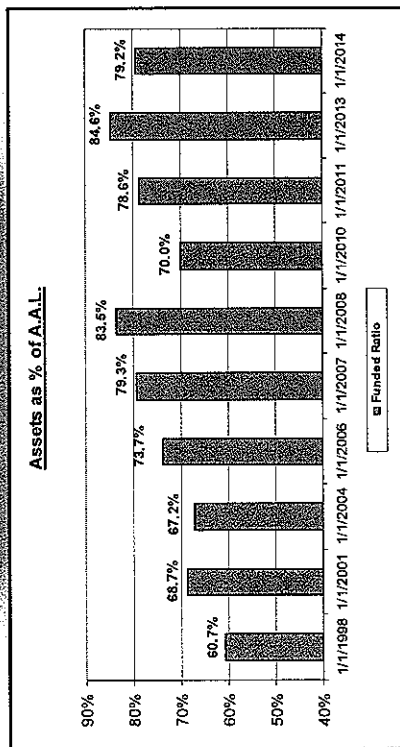
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Actuarial Accrued Liability as of 1/1/2013	\$181,568,614
Assets As of 12/31/13	\$143,848,645
Unfunded Pension Obligation As of 1/1/14	\$37,719,969
Active Employee Normal Cost As of 1/1/2014	\$4,700,942
Funding Amortization of Unfunded Actuarial Liability	\$5,978,130
System Members 12/31/2014	
Active	592
Inactive	114
Retired	411
Total Pension Payroll CY 2013	\$7,650,165
# of Group 1 Retirees	
# of Group 2 & 4 Retirees (Public Safety)	276 135
Pensions Paid:	
Accidental Disability	\$1,424,710
Accidental Death Benefici-	\$191,427

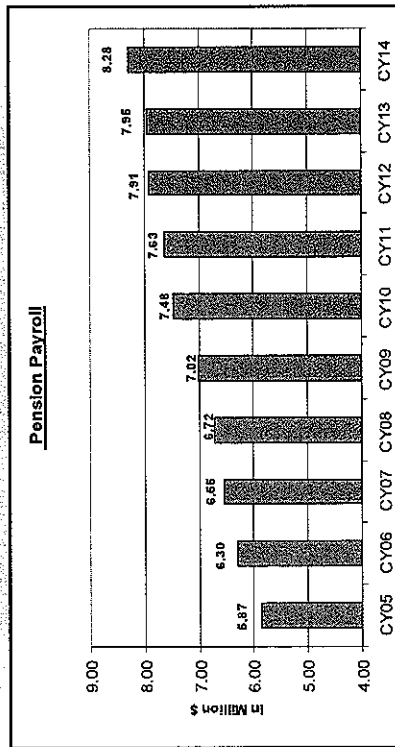
F.Y. 2014 Selected Program Objectives

- Investment management reviews
- Monthly board meetings
- Actuarial valuation update as of 2014
- Adopt new funding schedule
- Diversify assets base by funding purchase of PRIT Core Account
- Adopt Discount Rate to 5.5 %

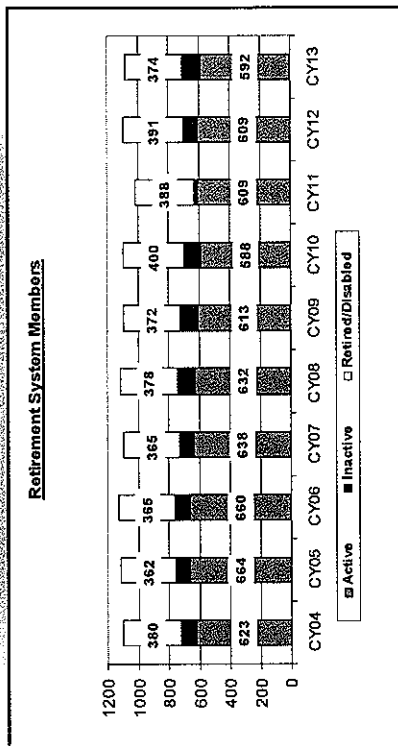
An actuarial valuation is conducted every three years. The total actuarial accrued liability for active, retired and inactive employees is calculated and measured against the system's assets. The goal is to be 100% funded.



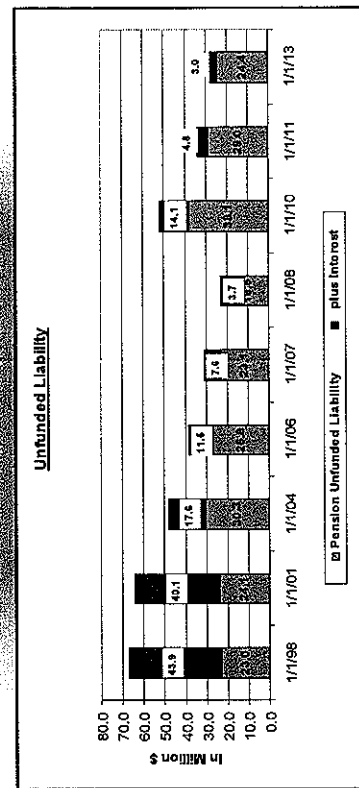
There were 391 retired members as of 12/31/12 Approximately 18 % of the payments are due to Accidental Disability and Accidental Death Benefits.



All employees who work 20 or more hours per week on a regular basis are eligible for membership in the system. Higher than normal employee hiring and turnover has led to an increase in total system enrollment.



The Retirement Board has reduced the unfunded liability payback time period from the year 2028 to the year 2016. This will allow the City to aggressively fund the Other Post Employment Benefit (OPEB) unfunded liability in a more significant manner than most other communities.



INSURANCE

City of Leominster

General Funds

Insurance

Fiscal Year 2014

Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of Worker Compensation claims	32
# of Open Claims	12
# of Property/Liability claims	61
# of Open Claims	9
Value of property insured	180,728,731
# of vehicles insured	320
Value of contents insured	16,395,425
# of Professional Liability cases outstanding	3
# of days lost to injury	33
Workers Compensation Stats	
Paid Claims	50,343
Reserves	24,734
Total Projected	75,077
# of Safety Committee Meetings	6

Mission Statement

The Insurance Department, as a division of the Treasurer's Office has the mission to maintain adequate levels of insurance coverage and special coverage to protect city assets.

MANAGEMENT SCORECARD

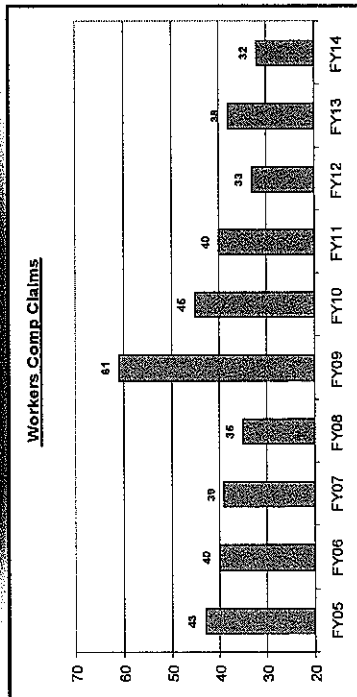
Prior Year Accomplishments

- Successful completion of MIIA training and participation credits reduced Insurance Costs by over \$17,780.00
- Early premium payment of liability insurance saved over \$400.00

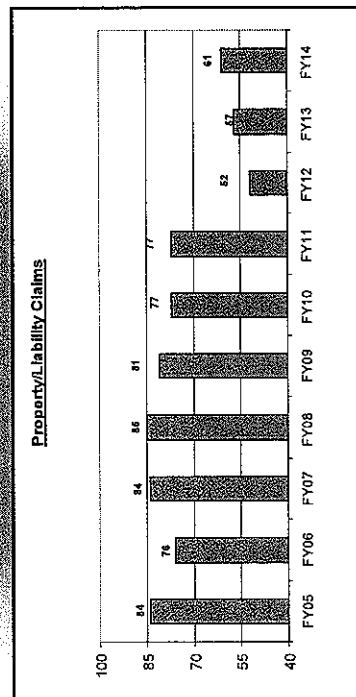
FY 2014 Selected Program Objectives

- Update process to study property values and contents of city owned buildings.
- Work with H/R Director to provide additional safety training through MIIA.
- Work with MIIA to close out older workers comp cases.

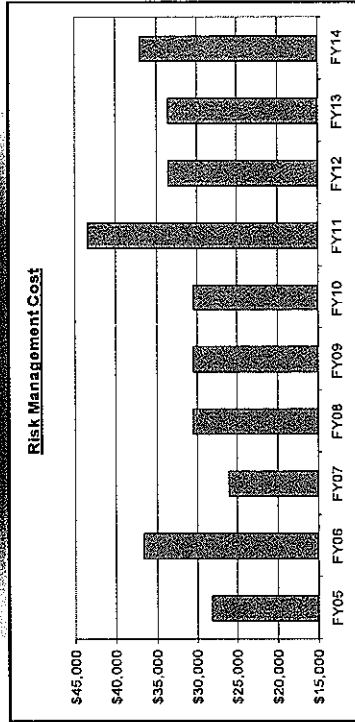
7/1/13 thru 6/30/14 Claims Involving Wage Payments:
 Indemnity: \$15,230. Medical: \$23,866. Other Expenses: \$11,247.
 Total Payments \$50,343.



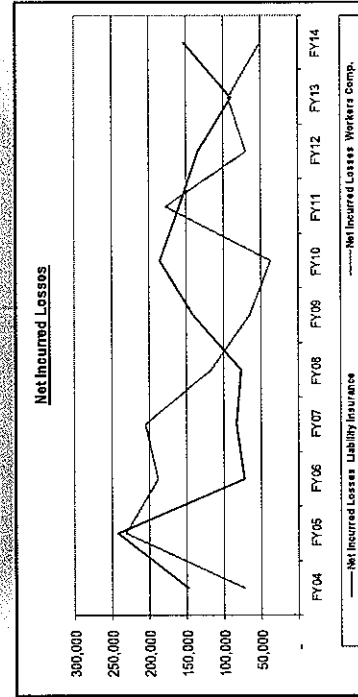
Values insured: Buildings: \$180,728,731. Contents: \$16,395,425.
 Property and Liability Claims: Auto 23 Property 0 General 38



The FY 2014 Expense Fund was: \$ 81,841.
 The FY2014 Loss Fund was: \$306,902



Liability Insurance paid to date FY14: \$130,445. (Net) Reserves: \$21,877.
 Workers Comp. paid to date for FY14: \$ 50,343. Reserves: \$ 24,734.



Group Insurance

Mission Statement

The Group Insurance Office under Massachusetts General Laws (Ch. 32 B) and other requirements, is primarily responsible to provide administrative and support services for the City of Leominster eligible active and retired employees and their dependents insurance coverage in the following areas:

- Medical Insurance
- Dental Insurance
- Life Insurance
- Insurance Administration

Management Accomplishments

Prior Year Accomplishments:

- Enrollment for Network Blue Value Plus
- Enrollment for Blue Choice Value Plus
- Enrollment Audit completed

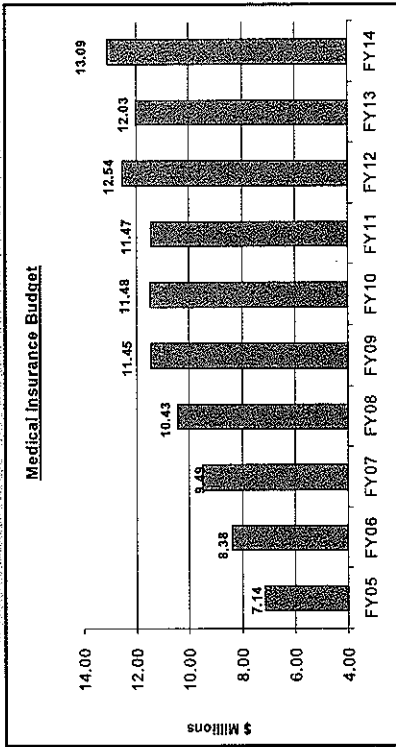
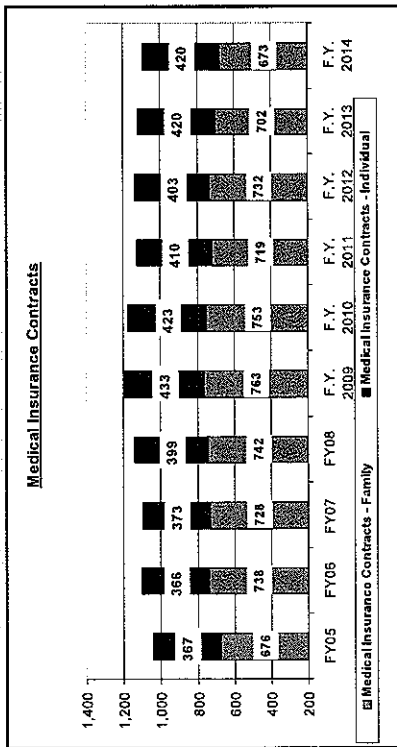
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Rate increases for:	
1. Network Blue	4 % Value Plus Option
2. Blue Choice	4 % Value Plus Option
Enrollment (All):	
1 Network Blue	
Individual	368
Family	635
2. Blue Choice	
Individual	45
Family	37
3. Major Medical	
Individual	7
Family	1
5. Dental Insurance:	
Individual	605
Family	934
6. Life Insurance	
Basic	1284
Retiree Only	
Health	\$326,077
Dental	\$19,543
Life	<u>\$2,321</u>
	\$347,941 per month
	\$4,175,288 yearly
Medicare Supplements	
only: Medex	615
Medicare HMO Blue	14
Tufts Medicare Preferred	51
Over-the-Counter	
Retirees	50
Cobra	11

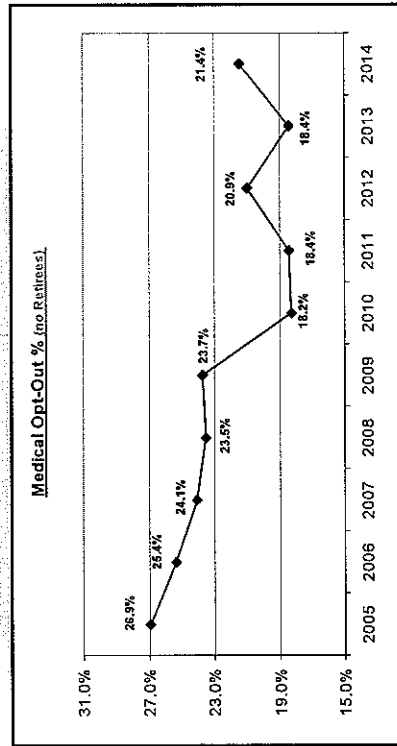
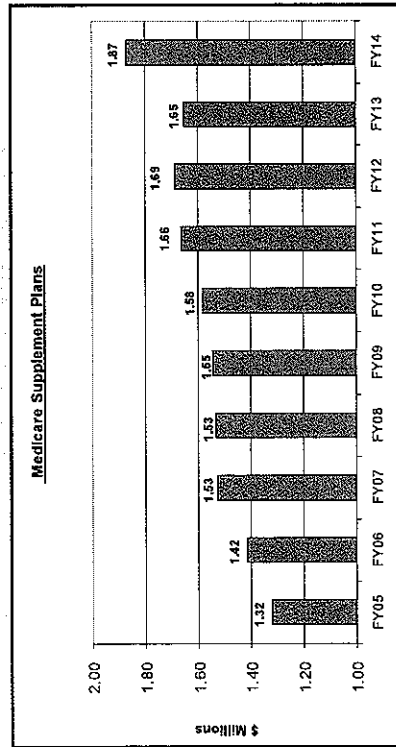
F.Y. 2014 Selected Program Objectives

- To initiate new OPEB Study
- To monitor financial impacts of new plan design

Miscellaneous



Warning Trend: As the percentage of those who opt-out of insurance decreases, the cost to the City increases. The City's Health plan is used more as private sector spouses lose their jobs or their health insurance.



Federal Medicare

Mission Statement

The Federal Medicare Department, under Massachusetts General Laws, the City of Leominster Ordinances and local administrative practices is primarily responsible for the processing of Federal Medicare deductions from payrolls and matching City payments as required by Internal Revenue Codes.

The Federal Medicare Department will strive to accomplish this mission through the following key activities:

- **Medicare Deductions**
- **Employee Matching**

MANAGEMENT SCORECARD

Prior Year Accomplishments

- Reconciled Quarterly 941 reports.
- Reported Quarterly Medicare amounts to I.R.S. on a timely basis.
- Reviewed and tracked Medicare budget and charges monthly.

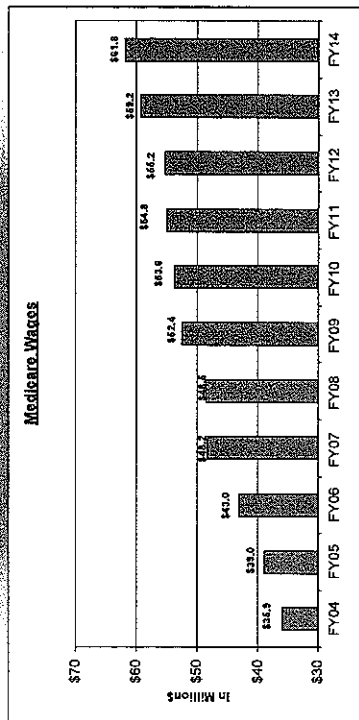
Selected Activity Highlights

Activity	Measures of Quantity/Quality
# of Medicare eligible city employees	336
# of Medicare eligible school employees	982
Payroll subject to Medicare	\$61,792,566
Average # of City employees	349
Average # of School employees	989
Total City /School Payroll	\$69,786,366
Total cost of Medicare expenses	\$939,782

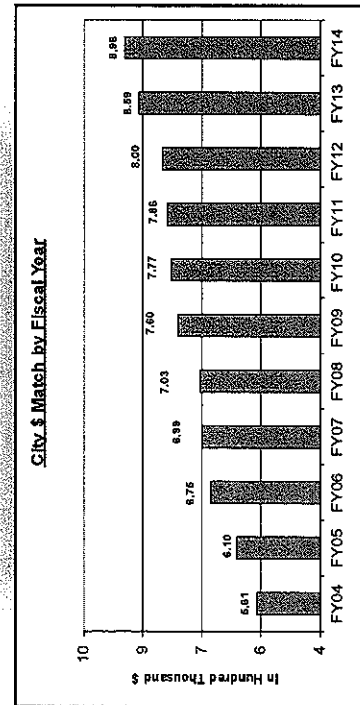
F.Y. 2014 Selected Program Objectives

- To pay 100% of deductions for Federal Medicare

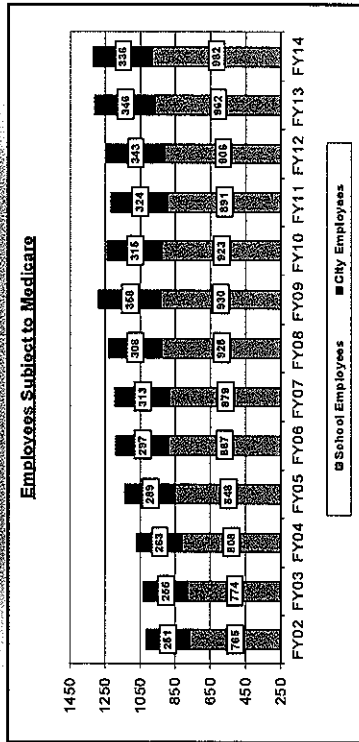
Employees hired after April 1, 1986 are subject to the 1.45% Federal Medicare Tax. The City must match this deduction.



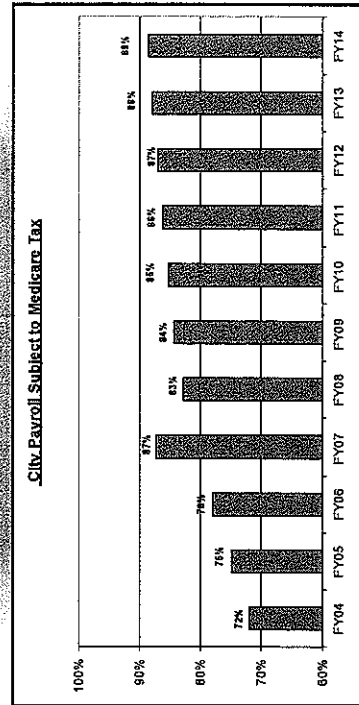
For Fiscal 2011 the City paid matching Medicare taxes of \$842,980. The rising amount due each year reflects the number of new hires subject to Medicare tax.



The number of City employees subject to Federal Medicare tax will increase over time due to employee turnover.



As wages increase and the number of new employees increases, the payroll total subject to Medicare tax will increase. The City pays a matching 1.45% of this amount.



Unemployment Compensation

General Funds

Comptroller

Fiscal Year 2014

Selected Activity
Highlights

Activity	Measures of Quantity/Quality
Claims Filed	70
Non-Protestable: Allowed Claims	30
Protestable Claims:	40
Claims denied	6
Claims Allowed	24
Claims Pending	10
Potential Liability	\$433,954
Liability avoided	\$139,557.24
Liability Remaining	\$294,337

Mission Statement

To administer unemployment
claims for City Departments.

To assist with management re-
lated issues in such cases

Management Scorecard

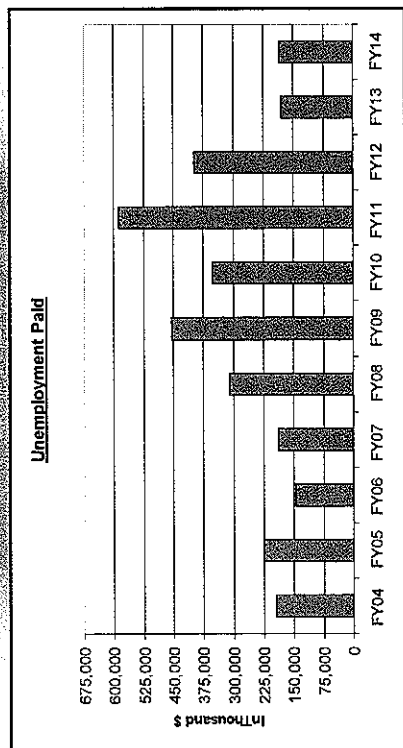
Prior Year Accomplishments

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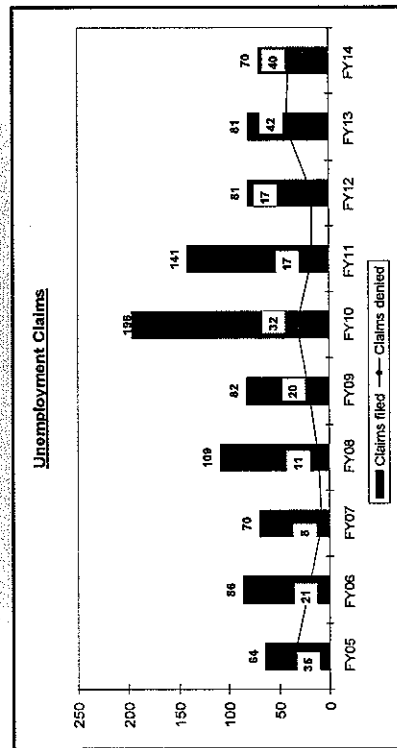
F.Y. 2014 Selected Program Objectives

- To review claims in allowable period to maintain protestable rights.

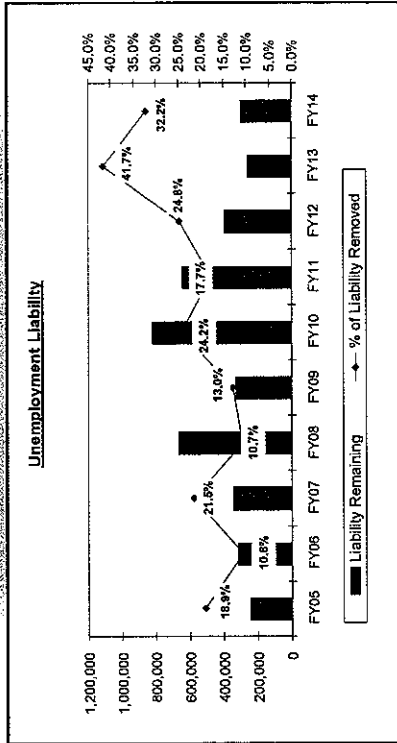
Well over 95% of cases are School Department related. Those teachers that are terminated in June are eligible to collect unemployment benefits until they are reasonably assured they will be hired in September.



The increase in unemployment for FY10 was due in part to the lay offs of School cafeteria workers.



Information provided by John Jay Associates, managements consultants specializing in unemployment benefits.



Emergency Reserve

General Government

Mission Statement

To provide for extraordinary or unforeseen expenses for the operating budget. To provide for interim funding of other needs prior to the availability of a more appropriate funding source. Upon availability, such as "free cash" certification, such funds shall be replenished.

Management Accomplishments

Prior Year Accomplishments

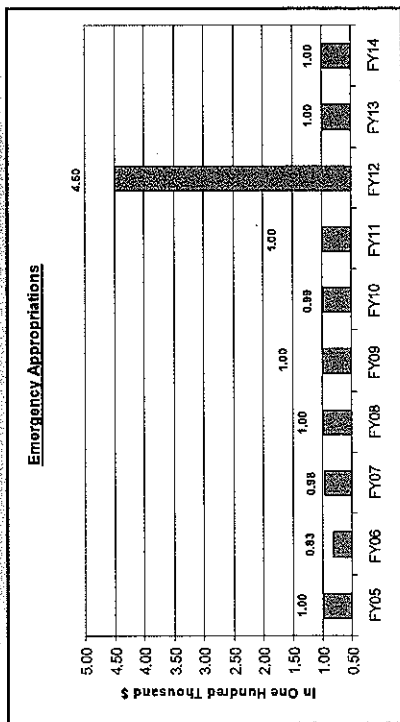
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Selected Activity Highlights

Activity	Measures of Quantity/Quality
Original Appropriation (FY14)	\$100,000
Fire Overtime	\$100,000

F.Y. 2014 Selected Program Objectives

- Update budget line items funding to achieve structural balance in the General Fund Budget if transfers are related to ongoing expenses.



Police & Fire Indemnification

Continental Fund

Insurance

10/22/2014 10:14

Mission Statement

The mission of Police and Fire Indemnification is to administer job related medical benefits for active and retired police and fire department personnel as required by Massachusetts General Law.

Management Scorecard

Prior Year Accomplishments

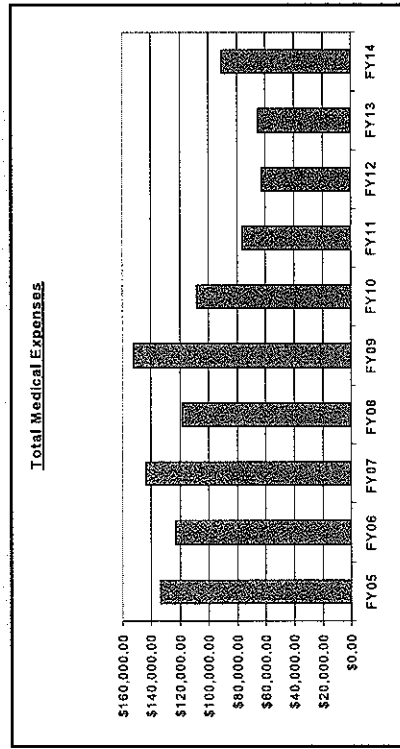
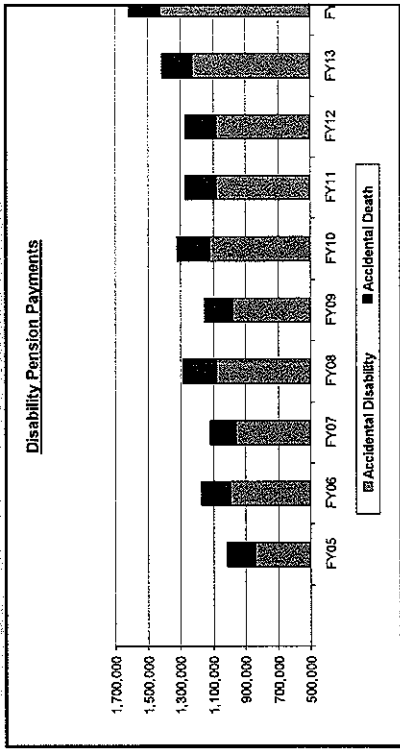
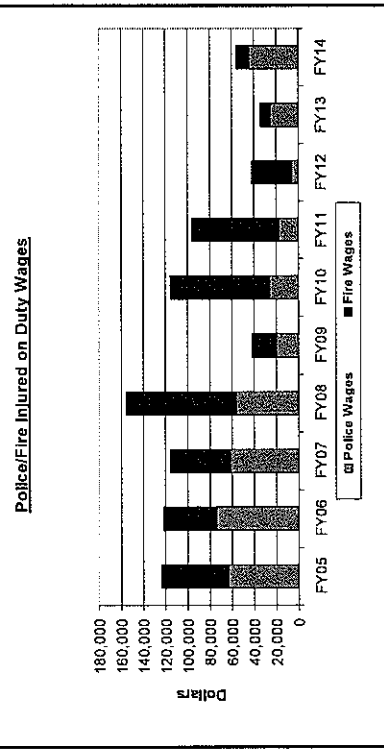
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Accidental Disability/ Accidental Death Pension Payments (CY13)	\$1,424,710 \$191,427
# of Accidental Disability Pensions CY 2013	38
# of days out	tbd
# of active employee claims—Fire FY14	4
# of active employee claims—Police FY14	14
Total Injured on Duty Payroll FY14 - Fire	\$11,083
Total Injured on Duty Payroll FY 2014 Police	\$44,397
Disability Applications Received Approved	CY13 3 1
Police Medical Claims Fire Claims	\$30,416 \$51,807

Miscellaneous

F.Y. 2014 Selected Program Objectives

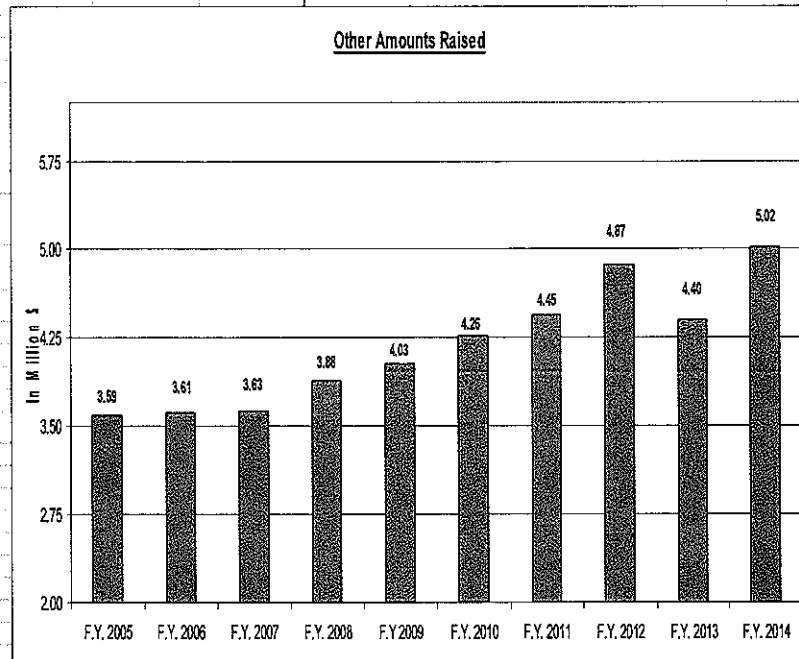
- To have 100 % of invoices reviewed by management firm.



OTHER AMOUNTS TO BE RAISED

General Fund Budget:

Other Amounts Raised



Fiscal Year	F.Y. 2005	F.Y. 2006	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
State & County Charges	2,321,064	2,298,813	2,237,759	2,477,918	2,601,404	2,840,365	2,921,612	3,266,457	3,400,322	3,686,762
Overlay - Current Year	1,273,221	1,315,221	1,393,072	1,402,638	1,424,425	1,423,933	1,524,080	1,600,734	1,000,001	1,248,055
Overlay - Prior Year Deficits	516	0	0	1,127	0	122	17	0	0	82,759
Total	3,594,801	3,614,034	3,630,831	3,881,683	4,025,829	4,264,420	4,445,709	4,867,191	4,400,323	5,017,576

Budget Notes

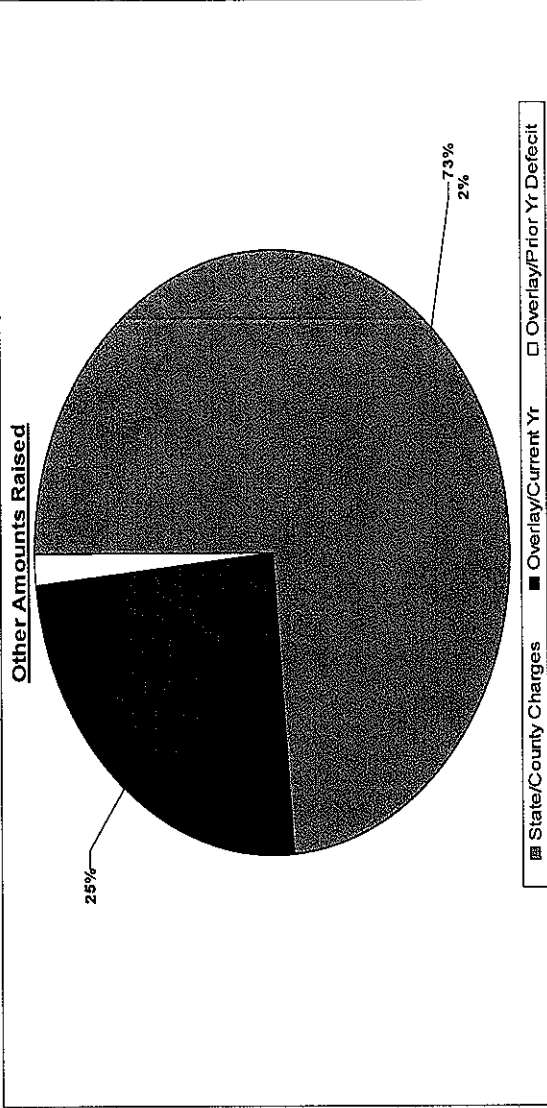
* Overlay equals approximately 2 % of the Tax Levy.

* School Choice Tuition Expense increase of \$172,943

* School Charter/School Tuition increase of \$101,992.

General Fund Budget:

Other Amounts Raised



Miscellaneous:	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
State and County Assessments:					
Motor Vehicle Excise Tax Bill Release Fee	52,120	42,000	45,120	70,160	65,360
Central Mass. Air Pollution District	9,776	9,964	10,063	10,123	10,169
Special Education	432	0	3,034	7,089	14,525
Mosquito Control Assessment	70,564	70,005	69,758	74,603	77,052
County Tax	23,932	0	0		
Regional Transit Assessment	513,684	520,239	532,280	551,532	557,906
School Choice Sending Tuition	1,458,841	1,417,825	1,768,662	1,874,684	2,047,627
Charter School Choice Sending Tuition	711,016	839,159	797,540	812,131	914,123
Overlay:					
Overlay - Current Year	1,423,933	1,524,080	1,600,734	1,000,001	1,248,055
Overlay - Prior Years	122	17	0	0	82,759
Total	4,264,420	4,423,289	4,827,191	4,400,323	5,017,576

Other Amounts Raised

Mission Statement

State and County charges are not subject to appropriation. They must be raised along with the other budget expense revenue for the Fiscal Year.

School Choice and Charter School Tuitions are part of the School Department budget.

Selected Activity Highlights

Activity	Measures of Quantity/Quality
Motor Vehicle Excise : Commitments FY14	42,759 bills \$3,111,025
Motor Vehicle Surcharge for Non-Renewal FY14 Cherry Sheet	\$65,360
Total State & County Charges	\$3,686,762
Central Mass Air Pollution District	\$10,169
Mosquito Control Assessment	\$77,052
School Choice Tuitions Charter School Tuitions	\$2,047,627 \$914,123
Regional Transit Assessment	\$577,906
Regional transit riders: Regular Veteran's (to Worc, Boston)	260,420
Overlay: FY 2014 Prior Year's Deficit	\$1,248,055 \$82,759

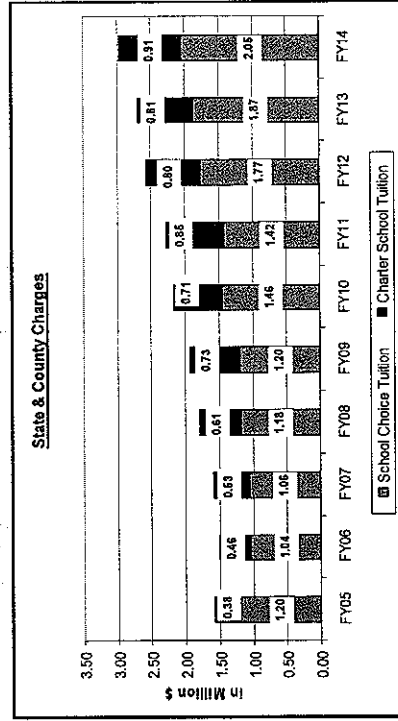
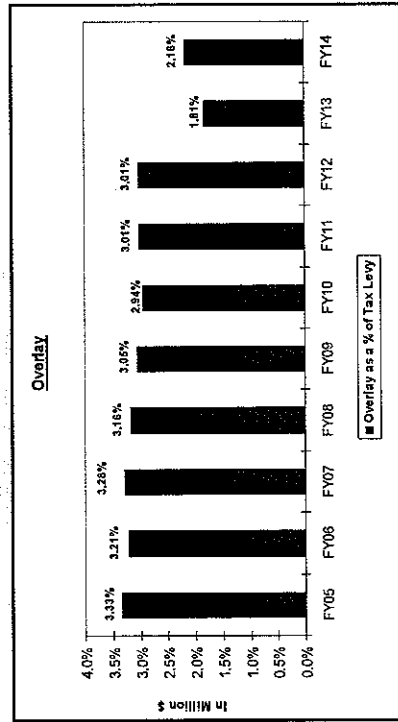
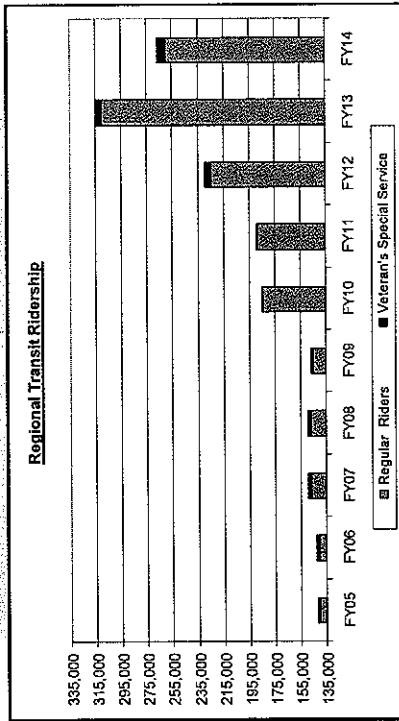
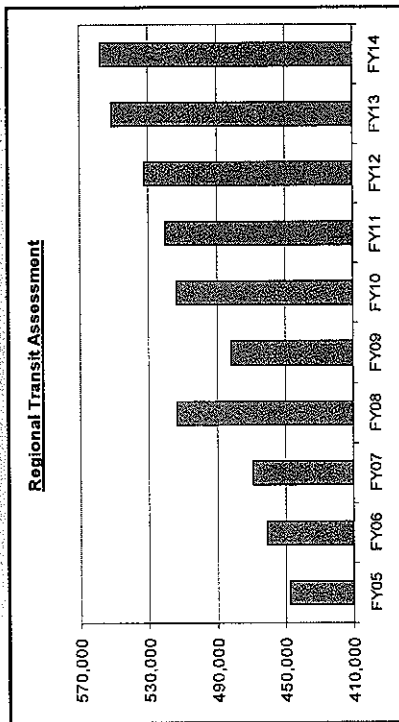
Management Scorecard

Prior Year Accomplishments

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F.Y. 2014 Selected Program Objectives

- School Choice Tuitions now part of Assessments.
- Charter School Tuitions now part of Assessments.

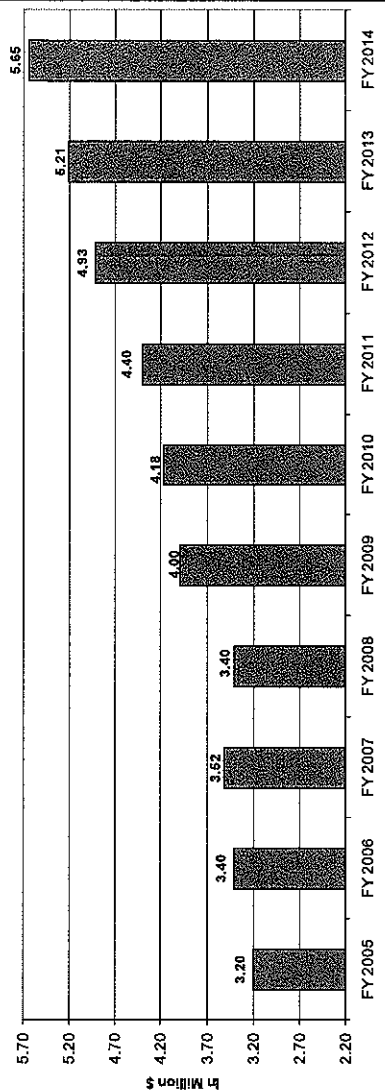


WATER OFFSET RECEIPT BUDGET

Water Dept Budget

Total Revenues

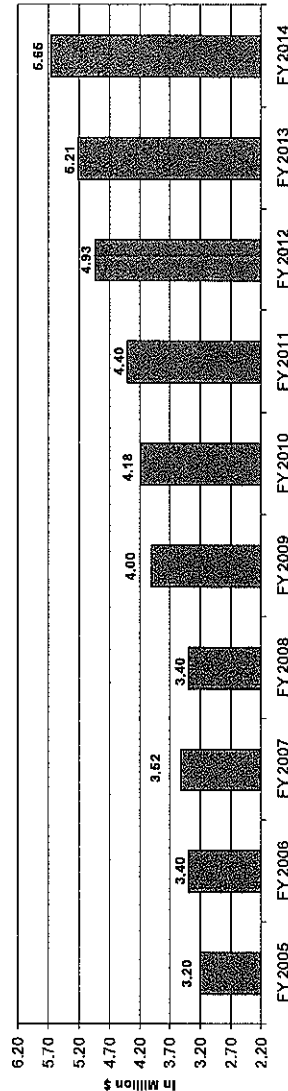
Water Revenue



Fiscal Year	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Current Collections - Water Rates	3,100,000	3,415,000	3,300,000	3,900,000	4,075,000	4,300,000	4,825,000	5,110,000	5,550,000	
Liens Added to Taxes	0									
Penalties	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Services	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Total	3,200,000	3,515,000	3,400,000	4,000,000	4,175,000	4,400,000	4,925,000	5,210,000	5,650,000	

Total Expenses

Water Expenses



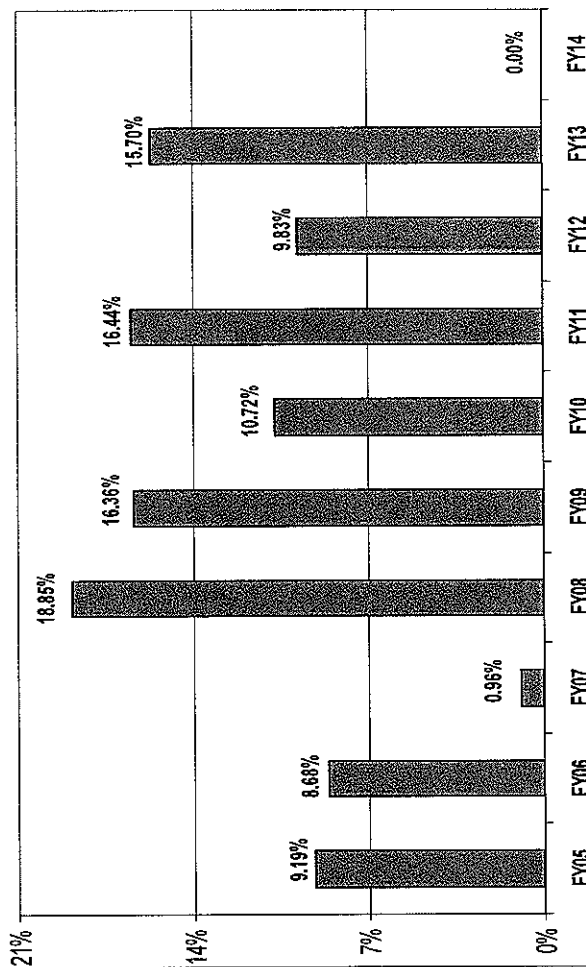
Fiscal Year	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Salary & Wages	255,516	276,296	228,571	214,476	286,233	225,317	225,642	197,358	188,647	199,379
Labor	550,088	589,472	579,943	568,409	594,740	597,028	600,958	617,601	587,665	639,502
Labor - Overtime	80,000	80,000	80,000	80,000	90,000	80,000	80,000	82,200	80,000	90,000
Part-Time workers	40,000	40,000	40,000	40,000	40,000	40,000	40,000	41,750	50,000	50,000
Expenses	968,785	1,015,152	1,120,160	1,097,488	1,216,671	1,378,400	1,577,210	1,440,063	1,680,932	1,802,954
Support Services	589,169	652,000	721,000	716,600	850,000	865,321	878,473	911,250	1,004,883	1,073,733
Water Resources Assessment	75,000	75,000	60,000	40,000	61,219	58,000	50,000	50,000	50,000	50,000
Capital Outlays	378,217	121,712	102,862	30,000	125,000	200,000	90,949	0	1,064,836	100,000
Debt Service	263,225	550,369	582,465	613,027	736,137	730,933	856,767	1,584,778	503,037	1,844,432
Total	3,200,000	3,400,000	3,400,000	3,400,000	4,000,000	4,175,000	4,400,000	4,925,000	5,210,000	5,650,000

Indicator: Water Surplus Revenues
As a % of Income

Formula:

Excess revenues from user charges
Expenses of departmental related services

Surplus Revenues as a % of Income



Fiscal Year	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Revenues from user charges	3,423,192	3,653,104	3,404,489	4,140,031	4,625,891	4,609,083	5,155,250	5,288,802	6,055,732	5,650,000
Expenses of departmental related services	3,108,565	3,336,124	3,371,963	3,359,738	3,869,275	4,114,806	4,307,612	4,768,719	5,105,227	5,650,000
Surplus/(Deficit)	314,627	316,980	32,526	780,293	756,616	494,277	847,638	520,083	950,505	0
Surplus revenues from water as a % of										
Water Department revenues	9.19%	8.68%	0.96%	18.35%	16.36%	10.72%	16.44%	9.83%	15.70%	0.00%

Water

City of Leominster

General Funds

Public Works

Fiscal Year 2014

Mission Statement

The Water Department, in the Public Works Division of the City of Leominster, has the mission to maintain a clean, adequate water supply for consumption and fire protection for the city. Water quality standards will meet or exceed the criteria established by the Massachusetts Department of Environmental Protection.

The Water Department will strive to accomplish this mission through the following key activities and programs:

- Water
- Meters
- Fire
- Administrative

Management Scorecard

Prior Year Accomplishments

- Finish Exchange St. pump station
- Completion of Well Fields Upgrades
- Completed Lancaster Street service connection replacement .
- Begin water repair on Rt 12/Rt 2 bridge
- Completed 5000' of new water main

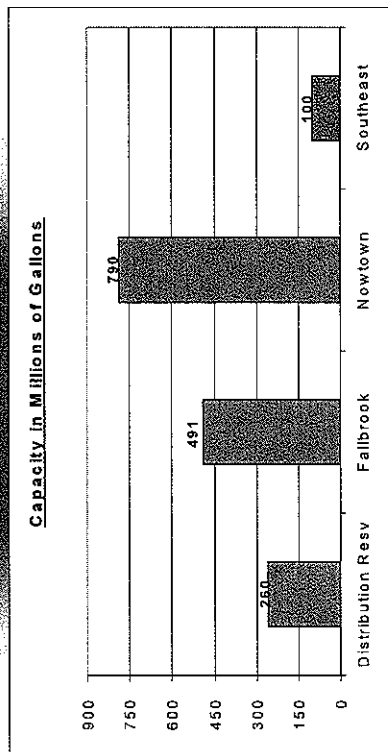
Selected Activity Highlights

Activity	Measures of Quantity/Quality
Water Usage	1,555,488 gallons
Water Main Replacement	4,900 feet various locations
Unused Capacity Yearly: Daily:	233.3 million gallons 0.65 million gallons
Total Water Accounts Meter Accounts	11,880 12,810
Average Daily Flow Rate	4.37 mil gal per day
Maximum Daily Flow Rate (CY10)	7.09 mil gal per day
Annual Billings Water Sewer	\$5,906,921 \$5,829,244
Annual Collections Water Sewer	\$5,292,446 \$4,659,966
Liens added to taxes in FY14 Water: Sewer:	\$506,408 \$503,614

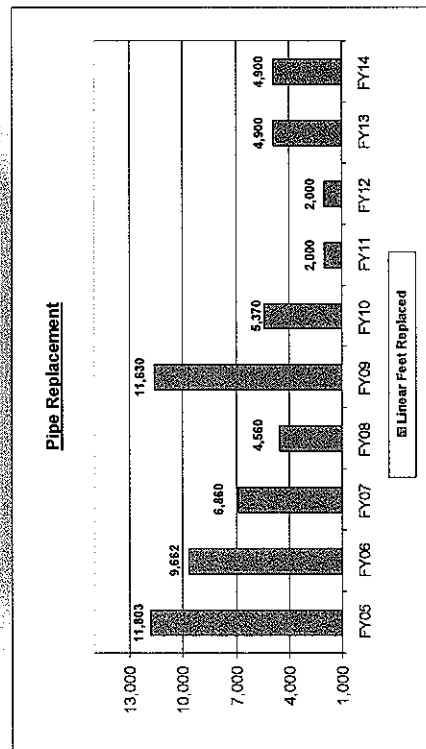
F.Y. 2014 Selected Program Objectives

- Replace one mile of distribution pipe.
- Replace West Street water main from Lindell Avenue to Maple Avenue
- Implement water conservation awareness measures
- Begin water repair on Rt 12/Rt 2 bridge
- Start Pond St. upgrade

The total water capacity is 1.25 billion gallons. The maximum usage capacity is 5.46 million gallons per day.
The maximum the City can realistically use in a day is 5.66 million gallons per day.

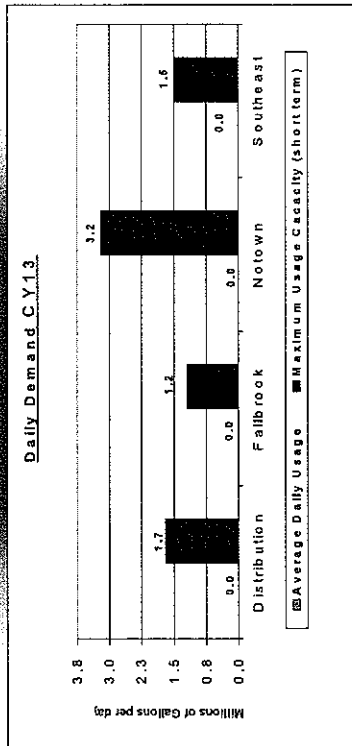


The City of Leonminster has 165 miles of pipe. Pipes have a life expectancy of 100 years. 1% per year needs to be replaced (1.6 miles) in order to stay current. In FY07, 1.29 miles of pipe were replaced (linear footage: 6,860).



This chart shows the demand on each part of our water system. On a daily basis in CY08:

Distributing Reservoir: .7 mgd
Fall Brook Reservoir: .8 mgd
Notown Reservoir: 2.2 mgd
Southeast Well Fields: .4 mgd
(seasonal)

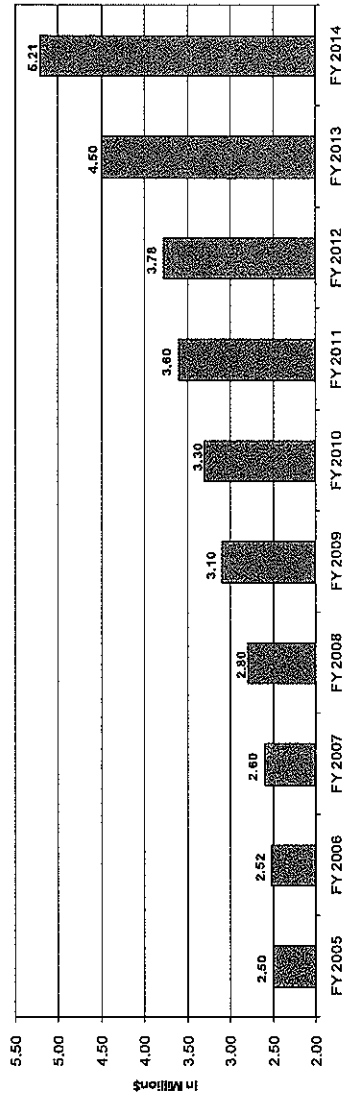


SEWER OFFSET RECEIPTS BUDGET

Sewer Dept Budget

Total Revenues

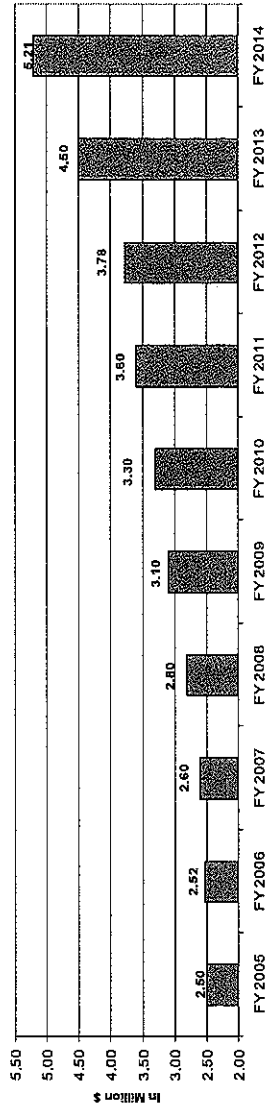
Sewer Revenue



Fiscal Year	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Current Collections - Sewer Rates	2,450,000	2,470,000	2,554,000	2,752,000	3,049,000	3,254,000	3,554,000	3,729,000	4,454,000	5,160,000
Liens Added to Taxes										
Septage	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Services	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Sewer Betterment Assessments	5,000	5,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Industrial Surcharges										
Sanitation Services										
Total	2,500,000	2,520,000	2,600,000	2,798,000	3,095,000	3,300,000	3,600,000	3,775,000	4,500,000	5,206,000

Total Expenses

Sewer Expenses



Fiscal Year	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Salary & Wages	74,395	80,120	81,429	140,607	86,102	146,933	146,933	146,020	148,708	162,107
Labor - Overtime	151,869	161,988	154,149	168,686	177,881	257,161	259,999	265,240	267,986	293,485
Sewer Expenses	30,000	30,000	33,000	40,000	40,000	40,000	40,000	39,800	39,800	45,000
Sewer Capital Outlay	1,956,368	1,930,741	2,032,039	2,091,190	2,255,961	2,320,769	2,409,431	2,408,928	3,011,734	3,159,351
Sewer Debt Service	0	0	0	0	20,000	61,361	590,813	572,401	579,698	50,000
	287,368	317,151	299,383	357,537	515,256	473,777	152,824	342,611	452,074	1,496,057
Total	2,800,000	2,520,000	2,600,000	2,798,000	3,095,000	3,300,000	3,600,000	3,775,000	4,500,000	5,206,000

Indicator: Sewer Surplus Revenues

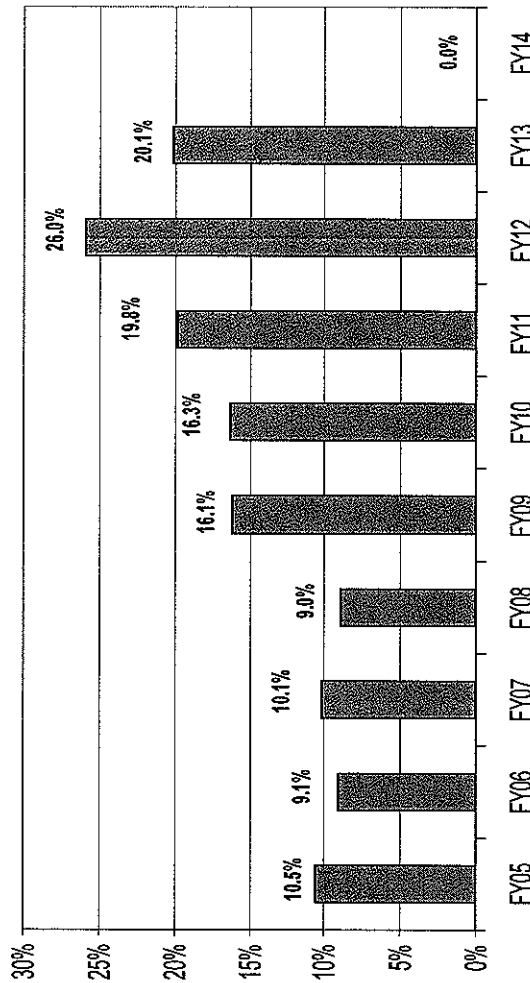
as a % of Income

Warning Trend:

Formula:

Excess revenues from user charges
Revenues from user charges

Surplus Revenues as a % of Income



Fiscal Year	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Revenues from user charges	2,508,298	2,448,000	2,845,724	3,036,198	3,414,891	3,893,660	4,387,760	4,663,386	5,517,762	5,206,000
Expenditures from services	2,243,736	2,225,892	2,556,987	2,762,232	2,864,561	3,259,073	3,516,956	3,451,859	4,407,525	5,206,000
Surplus/(Deficit)	264,562	222,108	288,736	273,966	550,330	634,587	870,804	1,211,527	1,110,237	0
Surplus revenues from sewer user charges										
as a % of revenues for sewer department	10.55%	9.07%	10.15%	9.02%	16.12%	16.30%	19.85%	25.98%	20.12%	0.00%

Sewer

City of Leominster

General Funds

Public Works

Fiscal Year 2014

Mission Statement

The Sewer Department, in the Public Work's Division of the City of Leominster has the mission to provide a safe environment for the city. This is done by meeting or exceeding the Department of Environmental Protection Guidelines through the collecting and processing of household wastewater and industrial process water, and to provide sanitary processing of these materials.

The Sewer Department will strive to accomplish this mission through the following key activities:

- Collection
- Pretreatment
- Operations
- Administration

Management Scorecard

Prior Year Accomplishments

- Replaced faulty drain lines
- Replace leaking pipe on Pleasant Street
- Remove and replace 38 catch basins

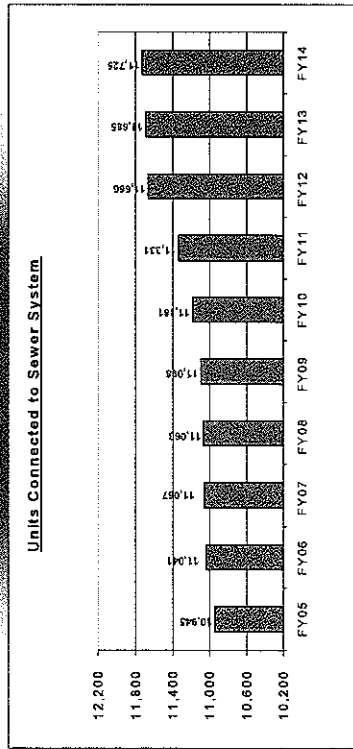
Selected Activity Highlights

Activity	Measures of Quantity/Quality
I/I program participants	Unfunded
Betterment connections made	None
# of units on sewer	11,206 Leominster units 460 Lunenburg units
Manhole replacements	9 manhole separations 19 new manholes installed
# of treatment plant days with excess flows	20
Insitupiping installed	550' of 8"
Sewer pipe installed	1,100 feet
Waste water treatment capacity use (%)	70.0 %
# of new housing units added (includes Lunenburg)	51

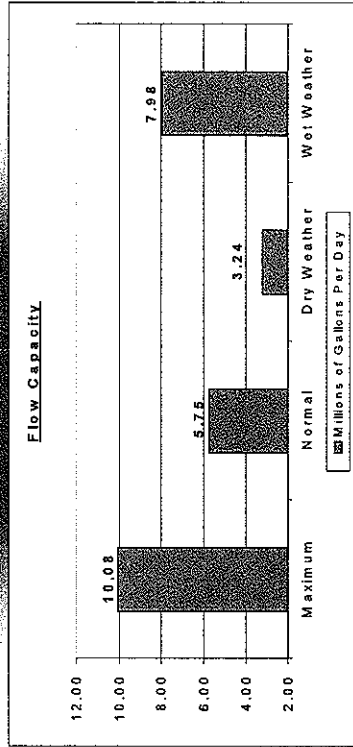
F.Y. 2014 Selected Program Objectives

- Collect on Betterment Projects (ongoing)
- Finish ACO for MASS DEP
- Finish upgrades to the Wastewater Plant per EPA
- Pursue Energy Conservation upgrades
- Replace generator at Day St. pump station
- Proper disposal of road sweepings program implemented

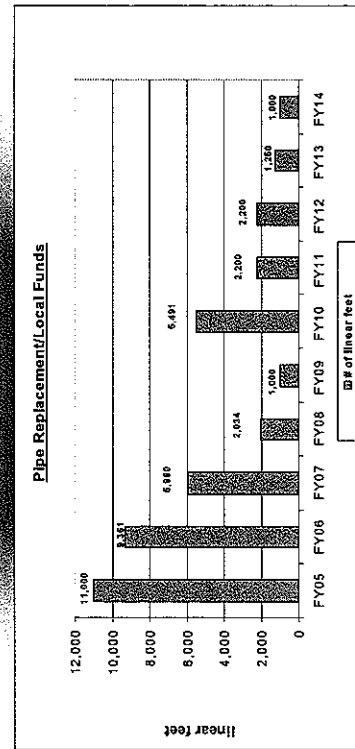
This chart shows the number of Units connected to the Sewer System



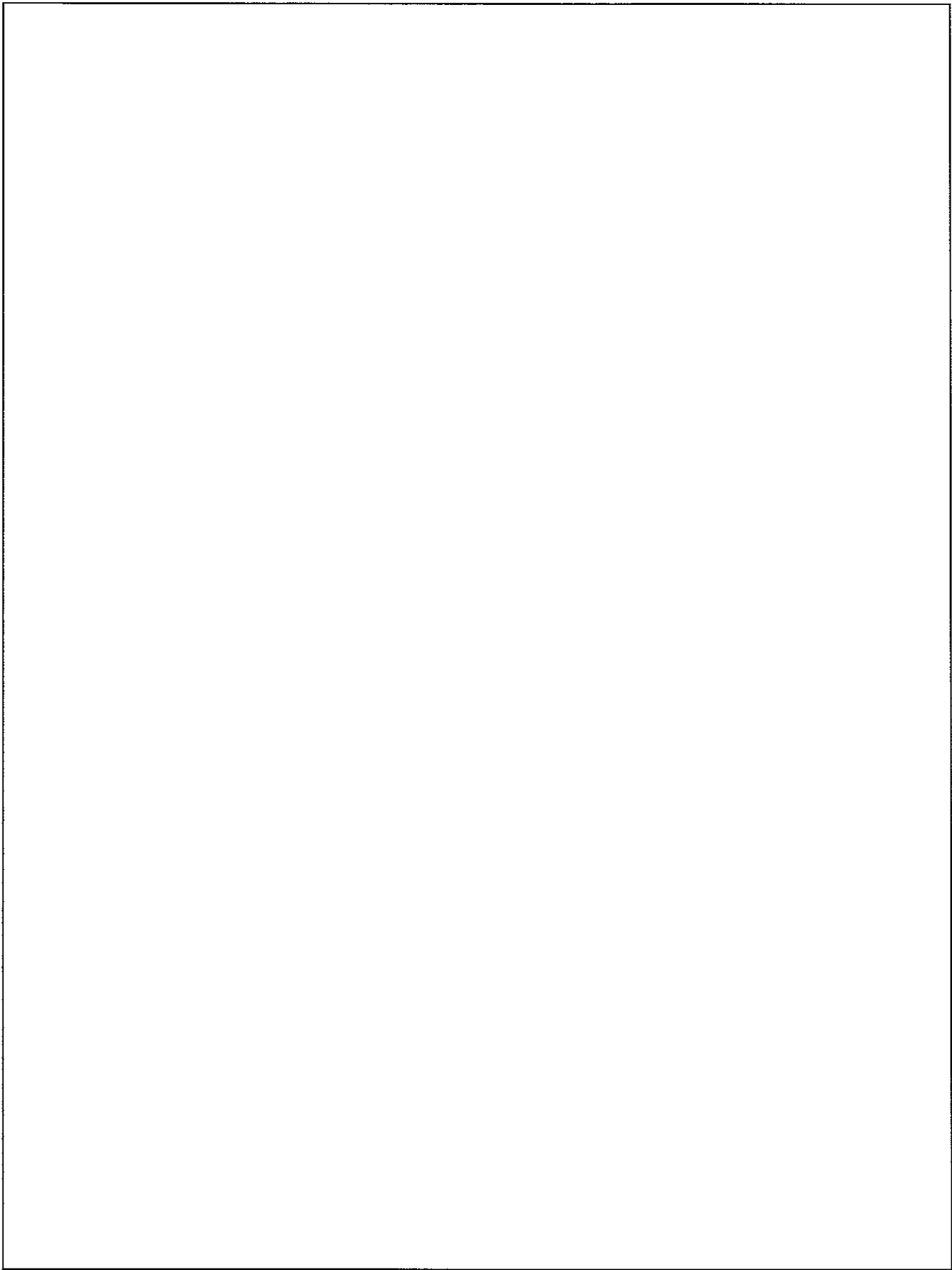
Treatment Plant capacity is 9.3 million gallons per day (mgd). We used 5 mgd in 2005. 63% of treatment plant capacity was used. 37% remained available. Selling of capacity to Lunenburg of 500,000 gallons per day will be phased in over 10 years. Average capacity is 5.21 mgd in normal weather & 7.16 mgd during wet weather. Average usage is 3.66mgd during dry weather and maximum usage of 9.47 mgd.



This chart shows the number of sewer pipes replaced in linear feet based on the local funds.



**COMMUNITY DEVELOPMENT BLOCK GRANT
BUDGET**



CDBG Summary

Mission Statement

The mission of the Community Development Block Grant (CDBG) program is to provide funding for public service projects, code enforcement, economic development, housing rehabilitation, parks and infrastructure projects that revitalize the core areas of the City. The following activities/program areas support this mission:

- Code Enforcement
- Economic Development
- Public Facilities
- Housing
- Public Services

Selected Activity Highlights

Activity	Measures of
Battered Women's Resources "Healthy Relationship" Program	(25) High School/Middle School Students
Beacon of Hope	(30) Mentally Challenged Adults
Mayor's Energy Assistance Program	(81) Low-income Families
Summer Youth Recreation	(30) Low-moderate income
Montachusett Addiction Council	(3) Low-moderate adults
Montachusett Home Care-	(24) elders/disabled
Montachusett Interfaith Hospitality Network	(39) Extremely-low income Individuals/Families
Spanish American Center Outreach Worker	(175) Individuals
Spanish Center Summer	(1160) Individuals
Code Enforcement	(1010) Households
Mayor's State Pool Fee Assist.	(25) Income Eligible Residents
Housing Rehabilitation	(16) Owner Occupied
Summer Youth Program	(6) Income Eligible Youths and (1) Supervisor

Budget and Staffing Summary Data

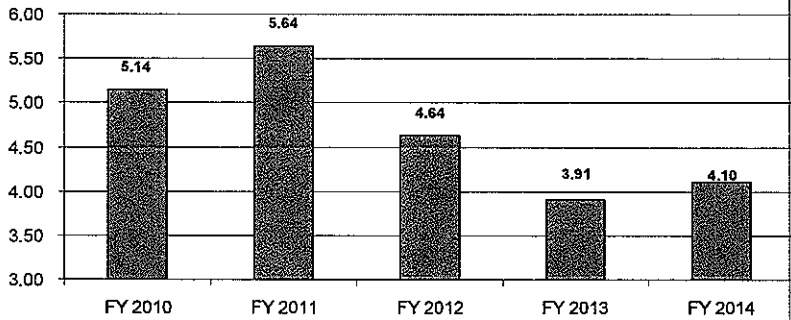
Prior Year Accomplishments

- Owner occupied housing rehabilitation projects by income level:

<u>Extreme Low</u>	<u>Low</u>	<u>Moderate</u>
8	6	2

FY 2014 Selected Program Objectives

In Fiscal Year 2014 the focus of the CDBG program will continue to be the HUD core areas and leveraging other funds for infrastructure, parks and environmental projects.

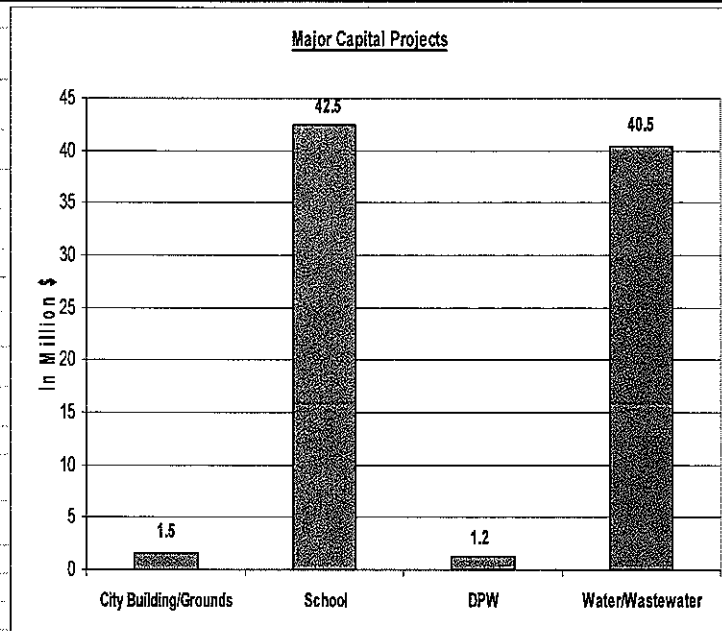
CDBG Budget																	
Total Revenues																	
Fiscal Year:	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014												
Federal Letter of Credit	513,853	563,574	463,574	391,486	410,149												
Total	513,853	563,574	463,574	391,486	410,149												
Total Funding	<div>CDBG Funding</div>  <table><thead><tr><th>Fiscal Year</th><th>Funding</th></tr></thead><tbody><tr><td>FY 2010</td><td>5.14</td></tr><tr><td>FY 2011</td><td>5.64</td></tr><tr><td>FY 2012</td><td>4.64</td></tr><tr><td>FY 2013</td><td>3.91</td></tr><tr><td>FY 2014</td><td>4.10</td></tr></tbody></table>					Fiscal Year	Funding	FY 2010	5.14	FY 2011	5.64	FY 2012	4.64	FY 2013	3.91	FY 2014	4.10
	Fiscal Year	Funding															
	FY 2010	5.14															
	FY 2011	5.64															
	FY 2012	4.64															
	FY 2013	3.91															
	FY 2014	4.10															
Fiscal Year:	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014												
Planning & Administration																	
Planning & Administration	102,682	112,706	80,062	65,962	67,901												
Code Enforcement																	
Code Enforcement salary and expenses	78,778	78,778	74,493	78,297	79,473												
Economic Development																	
Economic Develop Coord salary and expenses	72,090	72,090	72,359	72,359	82,134												
Housing Rehabilitation																	
Housing Rehabilitation salary and projects	184,233	223,959	152,124	101,146	104,116												
Public Facilities																	
Leominster DPW - Mill St. Sidewalk Program																	
Public Infrastructure 108 Loan			15,000	15,000	15,000												
Public Service																	
Battered Women Resources	2,500	2,400	2,516	2,200	2,250												
Brady's Educational Services	0																
Beacon of Hope	7,800	9,300	4,150	4,000	2,000												
Leominster Mayor's Office - Energy Assistance	10,000	10,000	10,000	10,000	10,000												
Mayor's After-School Transportation					5,000												
Leominster Community Coalition	0																
Boy's & Girl's Club	4,600	2,500	1,500	2,200	1,750												
Montachusett Addiction Council	2,700		2,000	3,500	3,117												
Montachusett Opportunity Council				4,500													
Housing Authority Programs	1,570	1,400	8,470		2,803												
Housing Discrimination Project	0																
Leominster Recreation Department	800	1,000	1,000	2,000	2,000												
Multi-Service Center, Inc	5,000	3,600															
Spanish American Center	4,300	3,100	9,000	5,000	8,805												
Summer Youth Program	14,500	14,500	14,500	12,500	14,000												
Community Health Connection	0		2,700														
Taylor St Co - SAT Prep Program	0																
Veteran's Hospice Homestead	8,000	11,000	4,500														
Mayor's Office - State Pool Fee	1,200	1,200	1,500	1,500	1,500												
Montachusett Home Care	3,100	5,000	2,700	4,900	2,300												
Montachusett Interfaith Hospitality	10,000	11,000	5,000	6,422	6,000												
Total	513,853	563,533	463,574	391,486	410,149												

CAPITAL OUTLAY BUDGETS

Major Capital Projects for FY 2014

Formula:

Current Cost of Projects



	City Building/Grounds	School	DPW	Water/Wastewater
Bond Proceeds		\$12,500,000		\$39,200,000
Intergovernmental Grants			\$934,256	
Local Funds	\$1,534,805	\$23,000	\$286,800	\$1,250,000
State/Federal Awards		\$30,000,000		
Total Cost of Project	1,534,805	42,523,000	1,221,056	40,450,000

Management Discussion - City Building/Grounds/Equipment

Police Cruisers	\$327,000
Police Tazers	\$51,000
Recreation - Fournier Splashpark	\$250,000
Recreation - Barrett Park	\$588,325
Fire Auto Replacement	\$165,000
Fire Roof Repairs	\$375,000
Fire Ladder Truck	\$900,000
Fire Telecommunications	\$125,000
Fire AC Wall Units	\$ 25,000
ITTF Computer System upgrades	\$ 25,000
Assessor's Map Updates	\$ 40,000
Emergency Management Bldg	\$281,200

Management Discussions - School Projects - Local Funds

High School Rehabilitation Project	\$1,500,000
School Technology Upgrades	\$300,000
Southeast School Project	\$661,182
School Alumni Field	\$100,000
Fallbrook School Project	\$306,959



Management Discussion: DPW Projects

Sanitation & Drainage	\$24,000
Mechanic Street	\$212,000
Sidewalk Tractor	\$151,025
Sidewalk Program	\$200,000
Street Resurfacing	\$1,088,720
Pothole Repairs	\$162,265
Yard Waste Disposal	\$100,000
Sidewalk & Curbing	\$12,000
Summer Street Upgrade	\$24,800

Management Discussion - Water/Wastewater Projects

Water:		
Notown/Southeast Water treatment improvement	\$19,200,000	Bond
Miscellaneous Projects	\$750,000	
Meter Replacement	\$100,505	
Sewer		
Facilities upgrade - entire plant (estimate)	\$28,000,000	Bond
Capital Outlay Projects	\$1,060,000	Local

Capital Outlay FY13 Governmental Activities

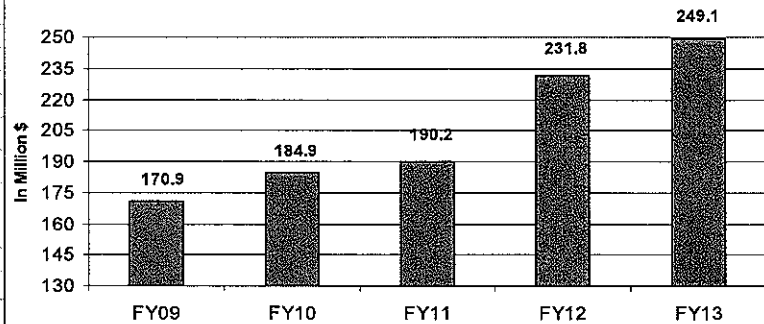
	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Buildings and Land Improvement	114,984,753	2,262,516		117,247,269
Machinery, equipment, and furnishings	15,803,444	2,307,537		18,110,981
Infrastructure	38,338,533	3,165,755		41,504,288
Total capital assets being depreciated	169,126,730	7,735,808	0	176,862,538
Less accumulated depreciation for:				
Buildings and Land Improvement	(49,210,729)	(2,335,232)		(51,545,961)
Machinery, equipment, and furnishings	(10,063,660)	(1,214,484)		(11,278,144)
Infrastructure	(15,221,765)	(2,010,837)		(17,232,602)
Total accumulated depreciation	(74,496,154)	(5,560,553)	0	(80,056,707)
Total capital assets being depreciated, net	94,630,576	2,175,255	0	96,805,831
Capital assets, not being depreciated				
Land	76,344,333			76,344,333
Construction in progress	60,784,914	20,457,921	-5,288,100	75,954,735
Total capital assets, not being depreciated	137,129,247	20,457,921	(5,288,100)	152,299,068
Capital Assets, net	231,759,823	22,633,176	(5,288,100)	249,104,899

Year End Capital Outlay minus Depreciation

Warning Trend:

Deferment of Capital Needs

Net Capital Assets-Ending Balances



	FY09	FY10	FY11	FY12	FY13
Capital assets, being depreciated:					
Buildings and Land Improvement	91,830,641	111,058,401	113,787,775	114,984,753	117,247,269
Machinery, equipment, and furnishings	13,524,996	14,181,327	14,908,812	15,803,444	18,110,981
Infrastructure	34,881,834	35,314,375	35,864,888	38,338,533	41,504,288
Total capital assets being depreciated	140,237,471	160,554,103	164,561,475	169,126,730	176,862,538
Less accumulated depreciation for:					
Buildings and Land Improvement	(41,105,563)	(43,641,848)	(46,423,316)	49,210,729	(51,545,961)
Machinery, equipment, and furnishings	(7,026,310)	(8,766,836)	(8,769,697)	(10,063,660)	(11,278,144)
Infrastructure	(11,369,143)	(12,642,158)	(13,912,378)	(15,221,765)	(17,232,602)
Total accumulated depreciation	(59,501,016)	(63,795,194)	(69,105,391)	(74,496,154)	(80,056,707)
Total capital assets being depreciated, net	80,736,455	96,758,909	95,456,084	94,630,576	96,805,831
Capital assets, not being depreciated					
Land	76,313,500	76,344,333	76,344,333	76,344,333	76,344,333
Construction in progress	13,859,432	11,752,253	18,411,160	60,784,914	75,954,735
Total capital assets, not being depreciated	90,172,932	88,096,586	94,755,493	137,129,247	152,299,068
Capital Assets, net	170,909,387	184,855,495	190,211,577	231,759,823	249,104,899

Capital Improvements Plan 2014-2015

General Government	Public Safety	Public Works	Human Services	Culture/Rec	School Dept
Legislative/Executive	Police	Highway/Streets	Health	Library	Administrative
Finance	Fire	Waste Collection/Disposal	COA/Veteran's	Recreation	High Schools
Operation Support	Inspections			Parks	Jr. High
License/Registration	Emergency Mgmt				Elementary
Land Use/Development					
Other General Government					
Legislative/Executive	Police	Highway/Streets	Health	Library	
City Council		Public Works			
Mayor	Fire	Cemetery	Special Programs	Recreation	
Telephone System			COA		
	Inspections	Waste Collection/Disposal	Veteran's	Parks	
Finance Administration	Bldg Inspector	Sanitation/Sewer & Drains		Doyle Field	
City Comptroller	Sealer/Weights/Measure	Health Refuse Garbage		Other Parks	
Budget Director	Wire	Landfill Capping			
Purchasing				Other	
Assessor	Other Public Safety			Open Space	
Treasurer/Collector	Emergency Mgmt				
	Forestry				
Operation Support					
Pers/Affirmative Action					
IT/ITF					
License/Registration					
City Clerk/Election-Regis					
Land Use/Development					
Conservation Commission					
Ec Development					
Other General Government					
Municiple Bldgs					
Kendall Hall					
Gallagher					
Departmental Overview					

Capital Requests	GENERAL GOVERNMENT			
Legislative/Executive	Items	FY14 Cost	FY15 Cost	
City Council				
Mayor	Copier/Network Printer			
Telephone System				
Totals:		0	0	0
Finance Administration	Items	FY14 Cost	FY15 Cost	
City Comptroller				
Budget Director				
Purchasing				
Assessor:	Measure/List			
	Revaluation			
	Personal Property			
Treasurer/Collector	Office		10,500	
	Computer	0	2,500	
Totals:		0	10,500	10,500
Operation Support	Items	FY14 Cost	FY15 Cost	
ITTF				
Network Electronics		15000	17000	
Server Hardware		124,000	124,000	
Totals:		139,000	141,000	280,000
License/Registration	Items	FY14 Cost	FY15 Cost	
City Clerk/Election-Regis				
Totals:		0	0	0
Land Use/Development	Items	FY14 Cost	FY15 Cost	
Conservation Commission				
Ec Development				
Totals:		0	0	0
Other General Gov	Items	FY14 Cost	FY15 Cost	
Municipal Bldgs	Garage	800,000		
Kendall Hall				
Gallagher				
Totals:		800,000	0	800,000

Capital Requests	PUBLIC SAFETY			
Police	Item	FY14 Cost	FY15 Cost	
	Copier/netw ork printer			
	Chairs	3,200	3,200	
	File System	2,400	2,400	
	Desks	20,000		
	Security Doors			
	Plastic Museum Upgrade			
	" " windows			
	Training range	5,000		
	Marked Cruisers	160,000	160,000	
	Unmarked Cruisers	60,000	30,000	
	Prisioner van			
	Building monitors/cameras			
	Radio system upgrade			
	(FCC required)			
	Desktops	20,000		
	Netw ork electronics	35,000		
	Netserver	35,000		
	Netw ork installation	20,000		
	Mobile Data Terminals	20,000	20,000	
		380,600	215,600	596,200
Fire	Item	FY14 Cost	FY15 Cost	
	Telephone System @ headquarters			
	Repair front fascia @ headquarters			
	Roof & repoint brick @ headq	500,000		
	Rehab living space Station 3			
	North Leominster Pumper			
	Fire prevention vehicle			
	Fire Chief vehicle			
	Replace South Leominster Pumper			
	Replace 1 Rescue			
	Replace Ladder 1		900,000	
	Totals:	500,000	900,000	1,400,000
Inspections	Item	FY14 Cost	FY15 Cost	
Bldg Inspector				
Weights/Measures				
Wire				
Totals:		0	0	0
Other	Item	FY14 Cost	FY15 Cost	
Emergency Mgmt	Warehouse Roof			
	Garage Roof			
	Fire Alarm System			
	Kitchen/Dinning Room			
	Water Run-off			
	Director's Vehicle			
	Garage Floor Sealer			
	Computer Netw ork			
	EOC Communications Equip			
	Public Safety Equip			
	Plumbing/Electrical			
	Overhead Doors (3)			
	Garage Deck Area Roof	17,000		
	Handicapp Ramp - front	2,000		
	Exhaust/Vent System		4,000	
	Remove oil tank		20,000	
	Energy Efficiency Repairs		4,900	
Forestry	Pick-up with Plow			
		19,000	28,900	47,900

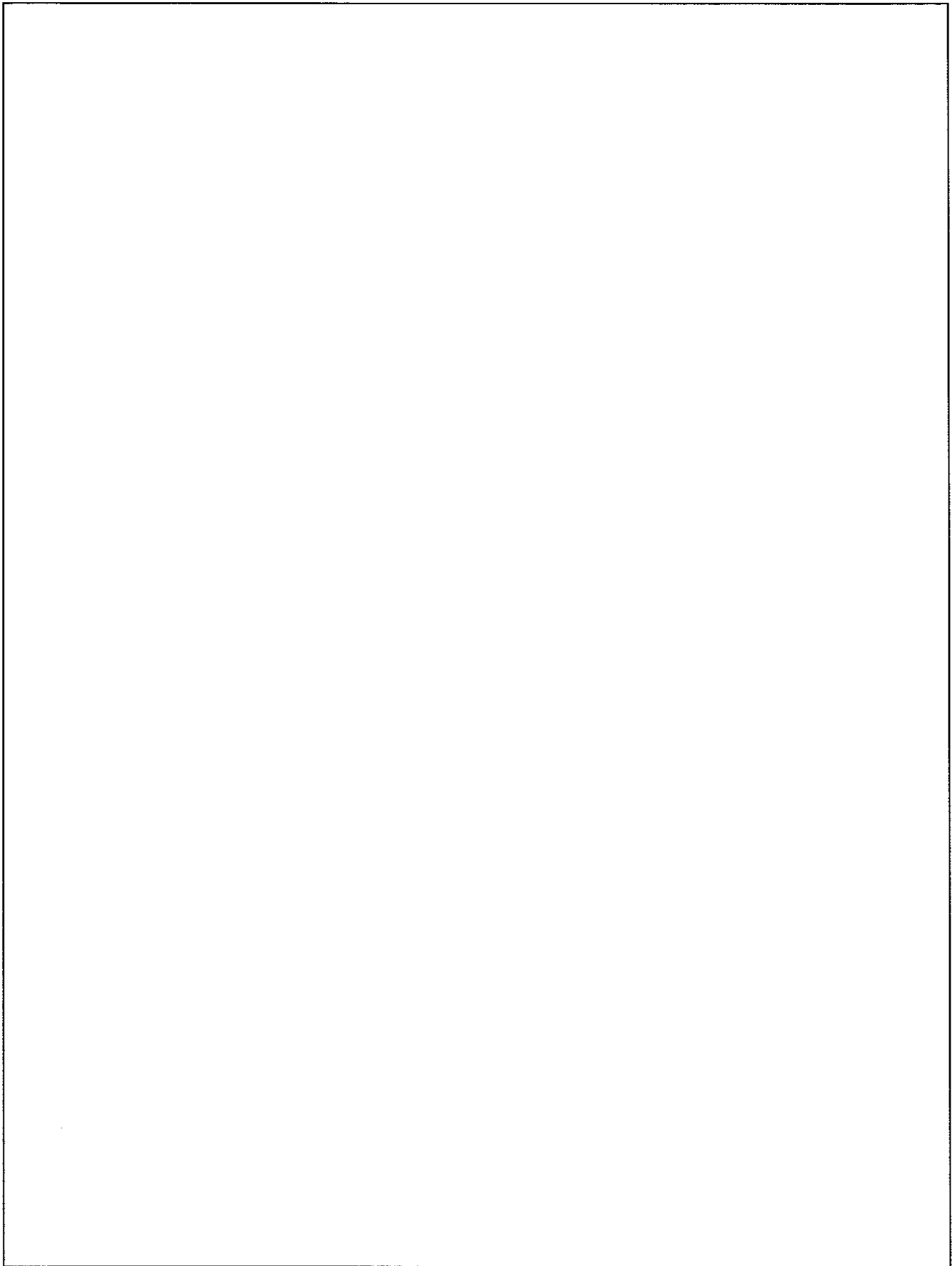
Capital Requests	PUBLIC WORKS			
Highway/Streets	Item	FY14 Cost	FY15 Cost	
	Patch Truck			
	(2) Pick-up Truck 1 ton			
	Sander Lean			
	Traffic Truck			
	CAT Loader			
	Asphalt Zipper			
	6 w heel truck			
	Street Sw eeper			
	IT 38 Loader			
	6 w heel truck	125,000		
	Pick-up Truck	40,000		
	6 w heel truck		125,000	
Paving				
	Chapter 90	544,000	1,267,350	
		709,000	1,392,350	2,101,350
Waste Collection/Disp				
Sanitation/Sew er & Drains				
Health Refuse Garbage				
Landfill Capping		64150	64150	
		64,150	64,150	128,300

Capital Requests	HUMAN SERVICES			
Health	Item	FY14 Cost	FY15 Cost	
	Computers	1,500	1,500	
Totals:		1,500	1,500	3,000
Special Programs	Item	FY14 Cost	FY15 Cost	
COA				
Veteran's	Handicap Ramp			
	Color Copier			
Totals:		0	0	0

Capital Requests	CULTURE/REC			
Library	Item	FY14 Cost	FY15 Cost	
	All set with New Library			
	Thank You!			
Totals:		0	0	0
Recreation	Item	FY14 Cost	FY15 Cost	
	Computer upgrades	9,000		
	Tractor/Chipper			
	Roof repair @ Barrett			
	Johnson St Playground	25,000	25,000	
	Door @ Barrett			
	Carpet @ Barrett			
	Dredge Colburn Pond			
	Irrigation System @ Carter Jr H			
	Play Equip @ Fournier Pk	25,000	25,000	
	Resurface Playground @ Doyle			
	" " @ Charpentier			
	" " @ Scharmet			
	Bldg Land Improvements			
	Expand Barrett Field			
	Drainage @ Barrett			
	Loam Playing Fields	1,000		
	Reseed Fields	1,000		
	Playgrnd Surface @ Fournier			
	Playgrnd Surface @ Johnson St			
	Replace Rider Mow er			
	Sledding Hill @ Barrett			
	Handicap Restrooms Barrett	65,000		
	Maintenance Truck	50,000		
Totals:		176,000	50,000	226,000
Parks	Item	FY14 Cost	FY15 Cost	
	Doyle Field			
	Other Parks			
Totals:		0	0	0
Other	Item	FY14 Cost	FY15 Cost	
	Open Space			
Totals:		0	0	0

Capital Requests		SCHOOL		
Administrative	Item	FY14 Cost	FY15 Cost	
	Bathroom Upgrade			
Totals:		0	0	0
High Schools	Item	FY14 Cost	FY15 Cost	
LHS	Track/Field Complex			
	bathrooms			
	Classroom Doors			
	Ceiling Replacement			
	Floor Scrubber			
	Clock System			
	Floor coverings - 3 rooms	157,000	157,000	
	Lockers			
	Parking Lots			
	Auditorium	123,000		
	Gymnasium	60,600		
	Phone System Back-up		8,000	
	Lighting Retrofit		50,000	
	Roadway Lights		13,800	
CTE				
Totals:		340,600	228,800	569,400
Jr. High	Item	FY14 Cost	FY15 Cost	
Sky View	HVAC			
	Parking Lots/Sidewalks			
	Fence			
	Floor Scrubber			
	Repairs			
	Security Cameras	28,000		
	Doors	21,800		
Samoset	Floor Scrubber			
	Convert 2 rooms to labs			
	ADA projects		29,500	
	HVAC			
	Renovations			
	Flooring			
	Repairs			
Totals:		49,800	29,500	79,300
Gr. Sch.	Item	FY14 Cost	FY15 Cost	
Bennett	Unit Ventilators (8)			
	Electrical Service Upgrade			
	Parking Lot			
	2nd Floor Toilet - Remodel			
	Window Replacement			
	ADA Projects			
	Water Fountains			
	Security System			
Priest Street	Renovations			
	Title 1 Conference Room			
	Portable Classrooms			
	Bathroom Renovations			
	Playground			
	School Entrances			
	Floors - refinish			
	parking Lot			
	ADA Projects	35,000		
	Replace windows		95,000	
	Replace Heating System		100,000	
Southeast	windows			
	Security			
	Cafeteria Tables			
	Playground lighting			
	Repairs			
	New Playground	70,000		
	ADA projects		300,000	
	HVAC			
	Security			
	floor Scrubber			
Fallbrook	Security Cameras			
	HVAC			
	Floor Scrubber			
	Parking DeCicco Dr	45,000		
	ADA Projects		110,000	
	upgrades			
Johnny Appleseed	Windows 6 classrooms/cafeeria			
	Stage Floor			
	Bleacher Safety Rails			
	Gas Conversion			
	Bldg Rear Access			
	ADA Projects			
	Ventilation			
	Additional Parking	45,000		
Totals:		195,000	605,000	800,000

DEBT SERVICE



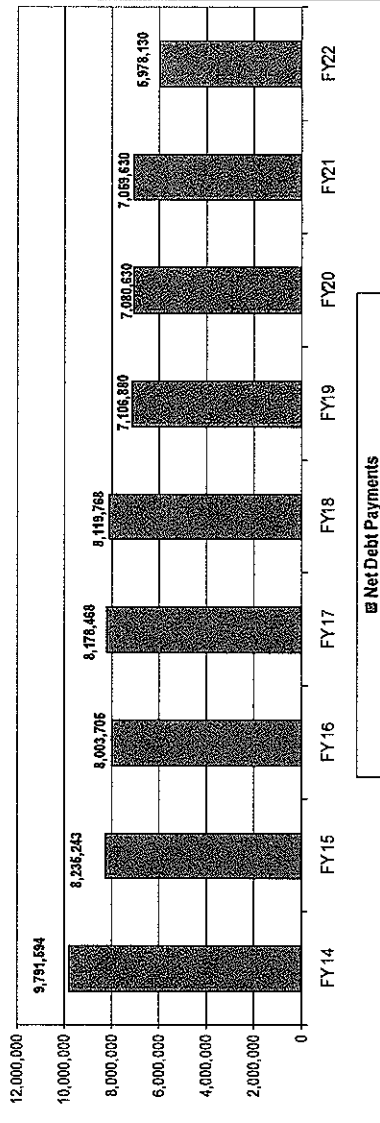
General Fund

Debt Payment Schedules &

Pension Unfunded Liability

Management Discussion:

City/School Debt Service



Net Debt Payments

Fiscal Year	City		Municipal Buildings Refunding		Pension Liability		Library Renovation		All School Bonds		NET	
	Principle	Interest	Principle	Total	Principle	Interest	Principle	Total	Principle	Interest	Principle	Total
FY14			5,749,125	6,732,281	1,003,556	167,812.50	920,000.00	1,037,812.50	1,715,000	238,500	1,951,500	9,791,594
FY15			4,109,587	5,978,130	1,868,543	133,755.25	920,000.00	1,053,755.25	1,020,000	163,556	1,203,556	8,236,243
FY16			4,335,614	5,978,130	1,642,516	95,981.25	910,000.00	1,005,981.25	885,000	154,594	1,019,594	8,003,705
FY17			4,573,773	5,978,130	1,404,357	60,681.25	895,000.00	955,681.25	1,115,000	129,656	1,244,656	8,178,468
FY18			4,625,947	5,978,130	1,152,183	25,419	895,000.00	920,419	1,115,000	106,219	1,221,219	8,119,768
FY19			5,091,058	5,978,130	887,072				1,050,000	78,750	1,128,750	7,105,880
FY20			5,371,065	5,978,130	607,065				1,102,500	52,500	1,155,000	7,080,630
FY21			5,698,475	5,978,130	311,655				1,050,000	31,500	1,081,500	7,099,630
FY22			5,978,130	5,978,130					1,050,000			5,978,130
Totals	0	0	45,700,774	54,577,321	8,376,547	483,660	4,540,000	5,023,660	9,930,000	973,075	9,953,075	63,576,916

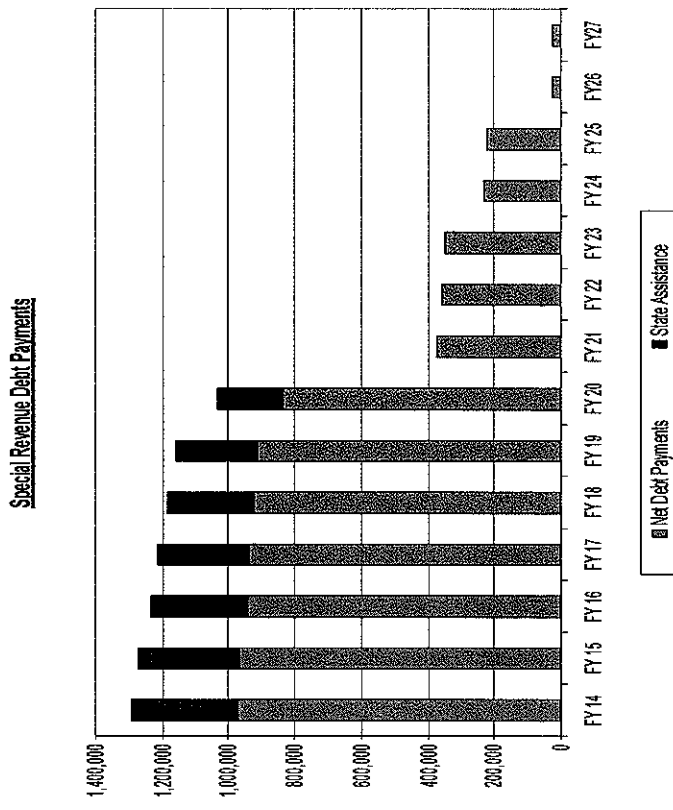
School Break-out		Sky View School Bonds			Samoset School Bonds			Southeast Plans School Bonds			High School Bonds			All School Bonds		
Fiscal		Principle	Interest	SubTotal	Principle	Interest	SubTotal	Principle	Interest	SubTotal	Principle	Interest	SubTotal	Principle	Interest	Total
Year																
FY14					550,000	25,300	575,300	65,000	76,060	141,060	1,100,000	200,150	1,300,150	1,715,000	238,500	1,951,500
FY15								65,000	8,531	73,531	955,000	174,825	1,129,825	1,203,356	163,556	1,366,912
FY16								65,000	6,034	71,034	800,000	148,500	948,500	865,000	154,594	1,019,594
FY17								65,000	3,556	68,556	1,050,000	126,000	1,176,000	1,115,000	129,656	1,244,656
FY18								65,000	1,219	66,219	1,050,000	105,000	1,155,000	1,062,219	106,219	1,221,219
FY19											1,050,000	78,750	1,128,750	1,050,000	78,750	1,128,750
FY20											1,050,000	52,500	1,102,500	1,050,000	52,500	1,102,500
FY21											1,050,000	31,500	1,081,500	1,050,000	31,500	1,081,500

Special Revenue Funds

Debt Payment Schedules

General Obligation Bonds

Management Discussion:



Fiscal Year	Sewer				Water				1. Infiltration and Inflow Project				2. Harvard St. Interceptor Project				3. Sewer Improvement Project				4. Water Treatment Plant & 5. Land				6. Water Improvement Project				7. WPAT		NET
	Principle	Interest	Total		Principle	Interest	Total		Principle	Interest	Total		Principle	Interest	Total		Principle	Interest	Total		Principle	Interest	Total		Subsidies						
FY14	207,500.00	73,006.57	274,506.57		148,751.33	95,035.50	206,787.00		125,000.00	33,375.00	144,375.00		185,000.00	92,407.50	277,407.50		185,000.00	92,407.50	277,407.50		185,000.00	92,407.50	277,407.50		319,481.25		571,822.41				
FY15	208,800.00	60,000.88	270,600.88		155,545.50	49,809.63	206,352.13		125,000.00	35,962.50	140,962.50		285,000.00	85,007.50	270,007.50		185,000.00	85,007.50	270,007.50		185,000.00	85,007.50	270,007.50		305,250.91		958,303.36				
FY16	210,800.00	50,916.25	261,716.25		159,335.23	41,496.13	200,831.36		125,000.00	31,762.50	136,762.50		280,000.00	75,757.50	260,757.50		185,000.00	75,757.50	260,757.50		185,000.00	75,757.50	260,757.50		290,806.67		943,129.70				
FY17	218,100.00	39,400.81	257,500.81		167,125.36	32,877.43	200,004.33		125,000.00	28,067.50	133,067.50		300,000.00	67,956.26	267,956.26		185,000.00	67,956.26	267,956.26		185,000.00	67,956.26	267,956.26		275,556.23		938,553.23				
FY18	226,500.00	27,195.25	252,695.25		169,916.68	23,749.67	193,666.35		125,000.00	24,412.00	129,412.00		310,000.00	51,018.76	361,018.76		185,000.00	51,018.76	361,018.76		185,000.00	51,018.76	361,018.76		258,977.47		922,775.59				
FY19	232,800.00	14,932.50	247,732.50		177,710.41	14,336.79	192,047.20		125,000.00	20,737.50	125,737.50		320,000.00	39,488.76	363,488.76		185,000.00	39,488.76	363,488.76		185,000.00	39,488.76	363,488.76		242,747.58		914,525.88				
FY20	180,000.00	4,125.00	154,125.00		180,502.13	4,763.61	185,255.94		125,000.00	15,800.00	121,800.00		325,000.00	15,781.26	340,781.26		185,000.00	15,781.26	340,781.26		185,000.00	15,781.26	340,781.26		195,632.85		837,268.85				
FY21	0.00	0.00							125,000.00	12,600.00	117,600.00		25,000.00	6,531.26	31,531.26		185,000.00	38,767.50	223,767.50		185,000.00	38,767.50	223,767.50				372,888.76				
FY22	0.00	0.00							125,000.00	8,400.00	113,400.00		25,000.00	5,531.26	30,531.26		185,000.00	31,772.50	216,772.50		185,000.00	31,772.50	216,772.50				360,103.76				
FY23	0.00	0.00							125,000.00	4,200.00	109,200.00		25,000.00	4,531.26	29,531.26		185,000.00	29,567.50	208,567.50		185,000.00	29,567.50	208,567.50				347,318.76				
FY24													25,000.00	3,531.26	28,531.26		185,000.00	15,817.50	200,817.50		185,000.00	15,817.50	200,817.50				229,348.76				
FY25													25,000.00	2,531.26	27,531.26		185,000.00	7,955.00	192,955.00		185,000.00	7,955.00	192,955.00				220,465.26				
FY26													25,000.00	1,531.26	26,531.26												28,531.26				
FY27													25,000.00	515.63	25,515.63												25,515.63				
Totals	1,447,300	271,261	1,718,561		1,159,888	225,068	1,384,957		1,050,000	222,337	1,272,337		2,280,000	488,496	2,768,496		2,220,000	899,483	2,819,483		2,220,000	899,483	2,819,483		1,889,463		8,074,400				

Legal Debt Margin Calculation

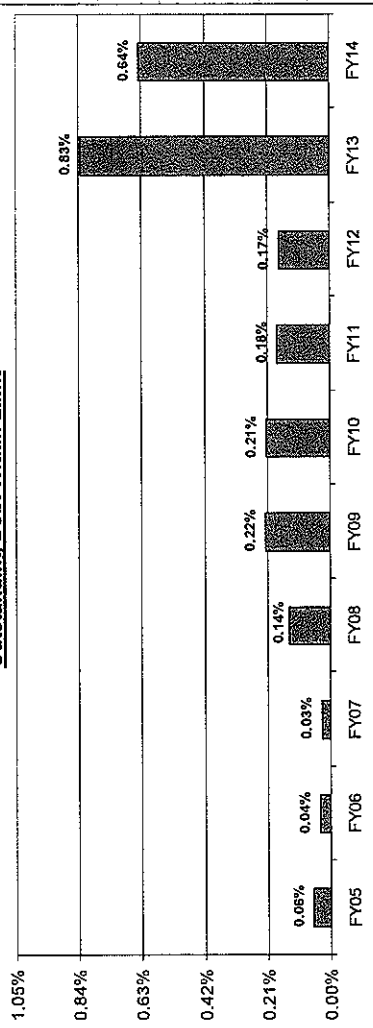
Warning Trend:

Diminished legal authority to issue debt.

Formula:

Debt subject to Legal Debt Limit
Equalized Valuation

Outstanding Debt Within Limit



Debt Information as of 6/30/xx	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Equalized Valuation	3,064,606,000	3,983,376,300	3,983,376,310	4,338,890,600	4,338,890,600	3,834,358,900	3,834,358,900	3,457,197,500	3,457,197,500	3,260,316,100
Debt Limit - 2.5 % of Equalized Valuation (5% of FY 2004)	153,230,300	199,168,815	199,168,816	216,944,530	216,944,530	191,717,945	191,717,945	172,859,875	172,859,875	163,015,805
Total debt outstanding	31,485,680	27,824,648	23,981,539	28,457,945	27,982,134	49,223,561	39,737,313	50,148,878	55,779,860	51,278,908
Debt Authorized but not issued permanently	26,346,750	29,073,500	17,776,000	24,226,000	47,132,040	64,915,960	63,179,286	37,071,810	22,877,039	17,050,649
Less: Debt exempt from limit (issued and authorized)	29,745,680	26,374,648	22,821,539	22,464,945	18,577,133	41,098,561	32,892,313	44,293,878	49,900,860	47,484,908
Total debt subject to limit	1,740,000	1,450,000	1,160,000	5,993,000	9,405,001	8,125,000	6,845,000	5,855,000	28,756,039	20,844,649
Available Legal Debt Margin	151,490,300	197,743,815	188,008,816	210,951,530	207,539,529	183,592,945	184,872,945	167,004,875	144,103,836	142,171,156
Available Legal Debt Margin as % of Equalized Valuation	2.44%	2.46%	4.87%	4.86%	4.78%	4.79%	4.82%	4.83%	4.17%	4.38%
Outstanding Debt Within Limit	0.06%	0.04%	0.03%	0.14%	0.22%	0.21%	0.18%	0.17%	0.83%	0.64%

FY 2014 Debt Issuance Plans

Monitor School Building Project Needs

1. Internal borrowing MSBA payments/ Temp borrowing paybacks:

- a.) High School Project 3,752,668
- b.) Southeast School 2,320,550
- c.) Fallbrook School 505,686

2. Temporary Bonds During June 2014

- a.) High School Project 231,859
- b.) Southeast School 4,000,000

3. Issue Bonds Official Statements

- a.) Fallbrook School Disclosing Debt 661,182

Total: 306,959

Status of Authorized and unissued Debt as of 6/30/2012

Action	FY12 Plans
1. Water Plant & upgrades	Rescind
2. Doyle Field Renovations	Rescind
3. Water System Improvements	Rescind
4. Sewer System Improvements	Rescind
5. Conservation Land Purchase	Ongoing
6. Sewer Improvements	Ongoing
7. High School Infrastructure Rehab Project	Ongoing
8. Southeast Rehab Project	Ongoing
9. Fallbrook School Rehab Project	Ongoing

Debt and Burden Indicators:	6/30/2014
(Global Rating System)	
Bond Anticipation Notes Rating	MIG1
Debt per Capita-General Fund	\$1,351.04
% of Assessed Valuation	1.67%
% of Equalized Valuation	1.67%
Debt as a % of Income	5.12%
% of Debt paid within 8 Years	
(All Funds)	100.00%
% of General Fund paid within 10 years	100.00%
% of Special Revenue debt paid within 10 years	93.78%
(Special Revenue Funds, Water/Sewer Funds)	

General Fund Debt within Limits

Library	3,620,000
School Design	\$260,000
High School Project	\$8,055,000
Note:	
2011 Income per capita	\$24,449
2014 Population	40,989
2012 EQV per Capita	\$4,345

Outside Limit Water Fund:	\$19,696,615
Sewer Fund:	\$19,947,293
Total:	\$39,643,908

SUPPLEMENTAL DATA

City of Leominster Demographic Information

Population:

2010)	40,883
2000)	41,303
1990)	38,145
1980)	34,508
1970)	32,939
1960)	27,929

Median Age:

	<u>City</u>	<u>U.S.</u>
2010)	40.0	
2000)	36.3	35.3
1990)	32.8	
1980)	30.7	

Age Composition (2007-2011) (ACS)

	<u>Number</u>	<u>%</u>
Under 5 Years	2,426	5.9
5 — 19 Years	7,889	19.3
20— 64 Years	24,773	60.6
65 & Older Years	<u>5,795</u>	14.2
	40,883	

Population Density (per square mile):

2000)	1,430.3
1990)	1,320.9
1980)	1,195.0
1970)	1,140.7
1960)	967.2

Educational Attainment: (ACS)

		<u>Percent</u>
Less than High School	1,704	6
Some High School	2,480	8.8
High School Diploma	9,106	32.2
Some College	5,531	19.6
Associates Degree	2,853	10.1
Bachelor's Degree	4,593	16.3
Grad/Prof Degree	1,979	7.0
High School Grad Or Higher	85.2%	
BA/BS Degree Or Higher	23.3 %	

Household Income (in 2011 Inflation Adjusted \$):

	<u>Households</u>	<u>Percent</u>
Less than \$10,000	1,146	7.1
\$10,000 — \$24,999	2,461	15.3
\$25,000 — \$49,999	3,287	20.4
\$50,000 — \$74,999	2,881	17.9
\$75,000— \$99,999	2,709	16.8
\$100,000—\$149,999	2,511	15.6
\$150,000—\$199,999	742	4.6
\$200,000 +	<u>397</u>	<u>2.5</u>
Total	16,134	100.00

Median Household Income	\$ 58,999
Mean Household Income	\$ 70,880

Family Income (in 2011 Inflation Adjusted \$)

	<u>Households</u>	<u>Percent</u>
Less than \$10,000	561	5.1
\$10,000 — \$24,999	796	7.3
\$25,000 — \$49,999	2,095	19.2
\$50,000 — \$74,999	2,122	19.5
\$75,000 - \$99,999	2,148	19.7
\$100,000—\$149,999	2,198	20.2
\$150,000—\$199,999	663	6.1
\$200,000 +	<u>319</u>	<u>2.9</u>
Total	10,902	100.00

Median Family Income	\$ 73,878
Massachusetts M.F.I.	\$ 81,867
Per Capita Income (Leominster)	\$ 28,419
Massachusetts Per Capita Income	\$
% below Poverty Level	9.8%
Massachusetts % below Poverty Level	

Age Distribution of Housing Units (2000):

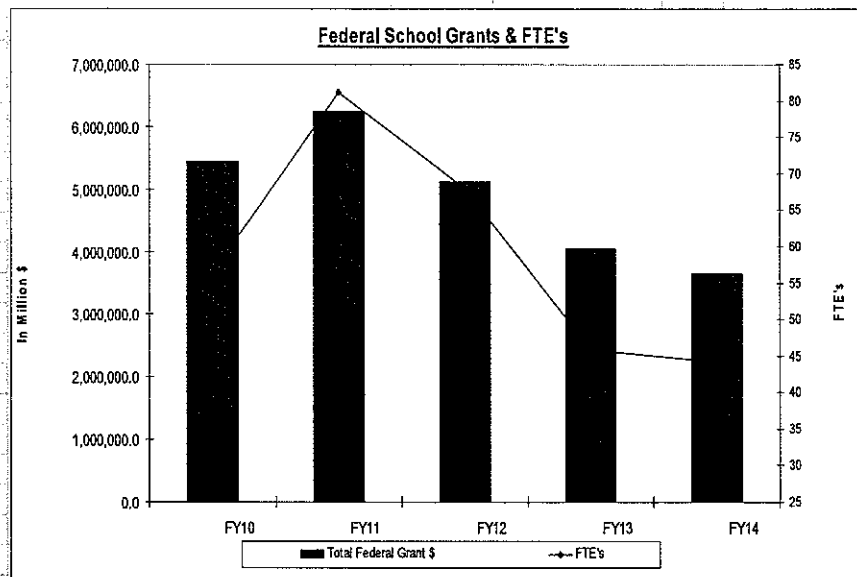
<u>Year Built</u>	<u>Number</u>	<u>Percent</u>
1990 to March 2000	1,786	10.5
1970 to 1989	5,050	29.6
1940 to 1969	5,138	30.2
1939 or Earlier	<u>5,052</u>	<u>29.7</u>
Total	17,026	100.0 %

Owner Occupied Units	10,230
Renter Occupied Units	6,790

School Grants & FTE's

Federal Grant Amounts

Grants are received throughout the year. Grant amounts and FTE's are an estimate for that year's budget.



Fiscal Year End	FY10		FY11		FY12		FY13		FY14	
	\$	FTE's	\$	FTE's	\$	FTE's	\$	FTE's	\$	FTE's
140 - Educator Quality	299,725	3.35	288,999	4.1	251,349	2.8	252,246	3.2	205,196	3.0
143 - PD- Level 3 Assistance Grants			32,175		31,087					
160 - Enhanced Education through Technology	12,682									
170 - Technology Enhancement			79,924		71,932					
180 - English Acquisition	125,141	2.65	84,159	2.0	63,371	0.3	69,906	0.3	62,420	1.0
184 - LEP Summer Support							4,066			
201 - Race to the Top					146,693		46,136		346,403	
202 - Innovation Schools					19,500					
206 - Stimulus - Education Jobs			970,476	25.4	1,021,040	20.0	437,892			
215 - Smaller Learning Communities	151,388	1.50	155,683	1.5						
220 - Level 3 District & School Assistance			4,500		4,020		18,186		10,246	
240 - Sped 94-142 Allocation	1,705,293	23.80	1,694,706	22.3	1,716,517	24.8	1,719,409	24.8	1,664,405	24.1
250 - Specialized Training	10,000		10,000							
255 - Math & Special Ed PD					7,200		8,200			
262 - Sped Early Childhood Education	50,467	0.60	50,447	0.6	50,485	0.6	50,350	0.6	48,490	0.6
264 - Curriculum, Instruction and Assessment	16,000		10,000							
274 - Sped Program Improvement					72,851		46,241		26,587	
297 - Language & Literacy Development			12,500							
298 Early Childhood Special Education Program Improvements							4,750		4,275	
305 - Title I Distribution	1,061,169	18.10	981,487	17.5	989,747	18.0	1,068,726	16.0	1,121,116	15.5
310 - McKinney-Vento	30,000	0.20	30,000	0.2						
321 - Title I Commendation Schools					69,808					
323s - Title I Improvement Continuation	51,949		12,324		60,874		19,651		35,463	
331 - Drug Free Schools - Dist.	24,620									
354 - Community Service Learning	5,050		6,500							
400 - Occupational Ed - Vocational Schools	75,616	2.00	72,303	2.0	74,060		81,386		76,927	
409/411 - Perkins - Equipment	40,000								49,730	
647B - 21st Century Learning - Elementary School	215,000	0.30								
647A - 21st Century Learning - Middle School	235,000	1.00					195,500	1.0		
647 - 21st Century Learning			445,000	1.5	422,000	1.5				
648 - Promoting Adolescent Health & School Success									1,500	
738 - K-12 Literacy	45,000		33,000		43,000		22,553			
760 - ARRA - IDEA Stimulus Program	910,065	2.30	908,234	3.5						
762 - ARRA - IDEA Early Childhood Education	35,365	0.70	35,365	0.6						
770 - ARRA Title 1 Stimulus	336,266		336,501							
Full Time Equivalents		56.5		81.2		67.9		45.8		44.2
Total Federal Grant \$	5,435,796		6,254,203		5,115,534		4,045,198		3,652,758	

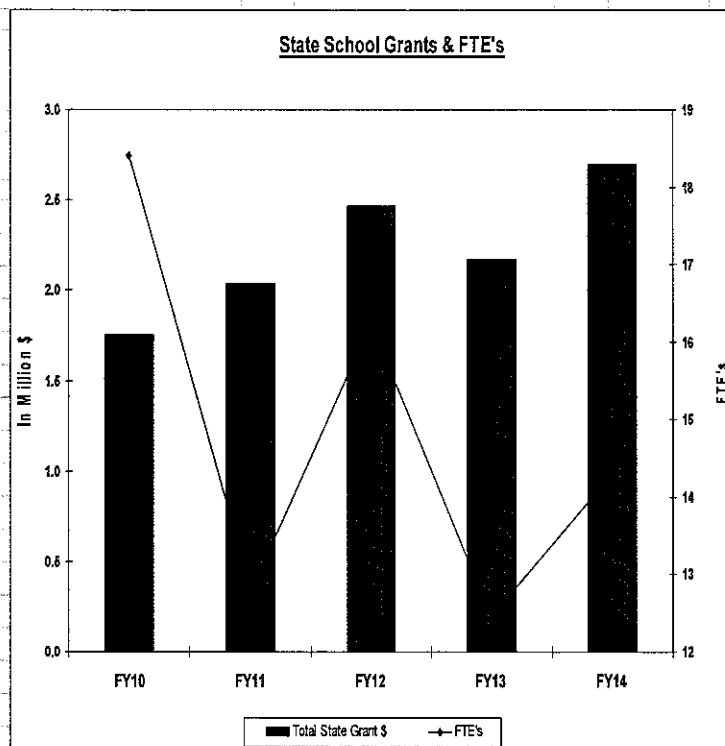
School Grants & FTE's

State Grant Amounts

Grants are received throughout the year. Grant amounts and FTE's are an estimate for that year's budget.

Note: Since not all grants support FTE's, grant \$ and FTE's can move in opposite directions.

State grants vary from year to year. Grant requirements may or may not allow FTE's. There is very little, if any, correlation between grant funds and FTE counts on the State level.



Fiscal Year End	FY10		FY11		FY12		FY13		FY14	
	\$	FTE's	\$	FTE's	\$	FTE's	\$	FTE's	\$	FTE's
Grants:										
155 - Innovations School Implementation (CTEi)							25,000			
158 - Innovation School Enhancement (CTEi & LCE)									54,400	
203 - Innovation Schools - Race to the Top							25,000			
221 - Drop Out Prevention	14,500									
226 - Expanded Learning Planning										
237 - Coordinated Family & Community Engagement	130,840	2.40	118,712	2.2	107,063	2.2	110,473	1.9	112,063	2.7
257 - Tied Instruction Planning and Design			25,000							
290 - Enhanced School Health	54,940	1.00	53,300	0.4	53,300	0.4	53,300	0.2	106,600	1.2
324 - MA Tiered System of Support					10,000					
391 - Preschool Aides	31,536	2.00	31,536	1.8	31,536	1.7	31,536	1.8	29,554	1.5
395 - Program & Practitioner Support	4,490									
544 School Breakfast Expansion									3,500	
592 - Targeted Summer Support	28,250	1.00								
625 - Summer Academic Support	36,550		36,045		38,480		52,100		48,600	
632 - Academic Support Services	10,805		8,920							
701 - Kindergarten Enhancement Program	331,322	12.00	293,359	8.4	284,558	12.0	252,914	8.5	277,469	8.4
738 - K-12 Literacy							60,751			
806 - Evidenced-Based Literacy Model							7,053	0.2	8,635	0.2
PPADD - Pilot Program to Address the Disparities in type I Diabetes			12,688		19,644					
Special Education Circuit Breaker	1,110,911		1,458,128		1,924,760		1,552,007		2,043,766	
Private										
Yellow Bus	200								400	
National Parent Child Home Program									10,000	0.3
Full Time Equivalent:		18.4		12.8		16.3		12.5		14.3
Total State Grant \$	1,754,344		2,037,688		2,469,341		2,170,134		2,694,987	

**City of Leominster, Massachusetts
Contributory Retirement System**

Schedule of Funding Progress and Employer Contributions

The following schedules are presented in accordance with the Governmental Accounting Standards Board Statement 25.

Schedule of Funding Progress:

		Actuarial Accrued Liability (AAL)- Entry Age	Unfunded AAL (UAAL)	Funded Ratio (a/b)	Covered Payroll ©	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
Actuarial Valuation Date	Actuarial Value of Assets (a)	(b)	(b-a)			
1/1/2013	\$117,110	\$138,350	\$21,240	85%	\$24,846	85%
1/1/2011	\$101,218	\$128,738	\$27,520	79%	\$22,408	123%
1/1/2010	\$88,936	\$127,047	\$38,111	70%	\$24,404	156%
1/1/2008	\$99,005	\$118,516	\$19,511	84%	\$23,530	83%
1/1/2007	\$88,606	\$111,752	\$23,146	79%	\$22,775	102%
1/1/2006	\$75,143	\$101,959	\$26,816	74%	\$22,109	121%
1/1/2004	\$62,214	\$92,559	\$30,345	67%	\$20,658	147%

Information is only provided for those years in which an actuarial valuation or actuarial update was performed. Information prior to 1992 is not available.

Schedule of Employer Contributions :

Year Ended 30-Jun	Annual Required Contribution	Percentage Contributed
2002	\$3,269,571	100%
2003	\$3,428,959	100%
2004	\$3,555,376	100%
2005	\$3,686,988	100%
2006	\$4,648,322	100%
2007	\$4,983,069	100%
2008	\$5,293,353	100%
2009	\$7,071,586	100%
2010	\$7,075,241	100%
2011	\$7,135,219	100%
2012	\$7,361,432	100%
2013	\$7,584,631	100%

The information presented above was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation date	January 1, 2010
Actuarial cost method	Entry age, normal cost
Amortization method	Approximate level percent of payroll closed
Remaining amortization period	8 years
Asset valuation method	Market value adjusted by payables and receivables

Actuarial assumptions:

Investment rate of return	8.00%
Projected salary increases	4.75%
Cost of living adjustments	To be funded by City

Leominster Retirement System
Funding Schedule
Fresh Start

Fiscal Year	Normal Cost	Unfunded Liability	Funding Amortization of UAL	Schedule Contribution
2012	968,350	29,016,331	6,393,193	7,361,543
2013	1,014,347	24,432,989	6,570,284	7,584,631
2014	1,062,528	19,291,721	6,752,281	7,814,809
2015	1,112,998	13,542,596	6,939,319	8,052,317
2016	1,165,866	7,131,538	7,131,518	8,297,384
2017	1,221,244			1,221,244
2018	1,279,253			1,279,253
2019	1,340,018			1,340,018
2020	1,403,669			1,403,669
2021	1,470,343			1,470,343
2022	1,540,184			1,540,184
2023	1,613,343			1,613,343

Amortization of Unfunded Liability as of July 1, 2010

Year	Type	Original Amort. Amount	Percentage Increasing	Original # of Years	Current Amort. Amount	Years Remaining
2012	Fresh Start	6,393,193	2.77%	5	6,393,193	5

Notes on Amortization of Unfunded Liability

Year is the year the amortization base was established.

Type is the reason for the creation of the base. Examples are Gain(Loss) or Fresh Start.

Original Amortization Amount is the annual amortization amount when the base was established.

Percentage Increasing is the percentage that the Original Amortization Amount increases per year.

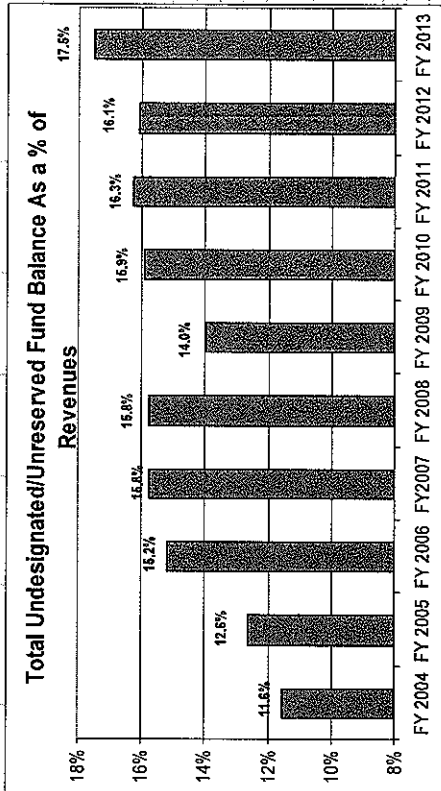
Original # of Years is the number of years over which the base is being amortized.

Indicator:

Fund Balance

Total Undesignated/Unreserved Fund Balance as a % of Revenues
(Row M divided by N (M/N))

Warning:
Declining Fund Balance as a % of Revenues



	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
FUND BALANCE:										
General Fund:										
Designated/Reserved (Encumbrances)	\$2,782,073	\$2,478,662	\$2,665,744	\$4,190,269	\$4,887,488	\$4,215,207	\$6,918,536	\$5,071,893	\$5,719,785	\$4,334,102
GAAP Fund Balances - Undesignated/Unreserved:										
Total Fund Balance (A+B)	\$5,724,328	\$7,192,872	\$7,685,189	\$8,115,631	\$9,186,617	\$10,194,630	\$8,047,389	\$9,330,653	\$8,266,758	\$11,310,937
	\$8,506,341	\$9,671,534	\$10,350,933	\$12,305,900	\$14,054,105	\$14,409,837	\$14,965,935	\$14,402,556	\$13,986,543	\$15,645,039
Water Rates Surplus Available for Approp the next Fiscal Year	\$281,500	\$314,626	\$316,980	\$32,526	\$780,293	\$756,616	\$494,276	\$755,520	\$520,083	\$950,505
Sewer Rates Surplus Available for Approp the next Fiscal Year	\$91,248	\$11,328	\$548,894	\$288,736	\$273,966	\$500,330	\$834,587	\$787,760	\$1,211,527	\$1,110,237
General Fund Surplus Available for Approp the next Fiscal Year	\$3,177,800	\$2,765,165	\$2,461,880	\$5,622,314	\$4,410,610	\$4,215,207	\$4,824,373	\$4,983,476	\$4,735,874	\$6,288,050
Total Certified Free Cash (C+D+E) for the next Fiscal Year	\$3,550,548	\$3,091,119	\$3,327,754	\$5,943,576	\$5,464,869	\$5,522,153	\$5,953,236	\$6,526,756	\$6,467,484	\$8,348,792
GAAP Outstanding Taxes/Reserves not part of Certified Free Cash Calculation	\$2,173,780	\$4,101,753	\$4,357,435	\$2,172,055	\$3,701,748	\$4,672,477	\$2,094,026	\$2,803,907	\$1,799,274	\$2,962,145
GAAP Undesignated/Unreserved (F+G)	\$5,724,328	\$7,192,872	\$7,685,189	\$8,115,631	\$9,186,617	\$10,194,630	\$8,047,262	\$9,330,653	\$8,266,758	\$11,310,937
Net GAAP General Fund Undesignated/Unreserved (H(C+D))	\$5,351,580	\$6,666,918	\$6,819,315	\$7,794,569	\$8,112,358	\$8,887,684	\$6,918,399	\$7,787,383	\$6,535,148	\$9,250,195
Stabilization Fund Balance:	\$4,544,829	\$4,844,655	\$7,934,814	\$8,349,681	\$8,723,470	\$6,388,189	\$11,550,507	\$11,092,716	\$12,514,408	\$12,547,064
Summary Fund Balance as a % of Revenues:										
Net GAAP General Fund Undesignated/Unreserved Fund Balance (I)	\$5,351,580	\$6,666,918	\$6,819,315	\$7,794,569	\$8,112,358	\$8,887,684	\$6,918,399	\$7,787,383	\$6,535,148	\$9,250,195
Stabilization Fund End of Year (J)	\$4,544,829	\$4,844,655	\$7,934,814	\$8,349,681	\$8,723,470	\$6,388,189	\$11,550,507	\$11,092,716	\$12,514,408	\$12,547,064
Total Net General Fund/Stabilization Fund Balance (K+L)	\$9,896,409	\$11,511,573	\$14,754,129	\$16,144,050	\$16,835,828	\$15,255,873	\$18,468,906	\$18,880,099	\$19,049,556	\$21,797,259
Revenues	\$85,684,569	\$91,045,384	\$97,061,455	\$102,522,927	\$106,916,217	\$109,076,903	\$116,129,427	\$116,007,172	\$118,339,035	\$124,506,222
Total Undesignated/Unreserved Fund Balance as a % of Revenues (M divided by N (M/N))	11.55%	12.64%	15.20%	15.75%	15.75%	13.99%	15.90%	16.27%	16.10%	17.51%
Total Undesignated/Unreserved Fund Balance as a % of Revenues (M divided by N (M/N))	11.6%	12.6%	15.2%	15.8%	15.8%	14.0%	15.9%	16.3%	16.1%	17.5%

City of Leominster										
	Revenue/Expenditure Variance with Final Budget (excluding taxes)									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Revenues & Other Sources										
Taxes				0	0	0	0	0	0	0
Excise	1,574,636	1,314,892	1,135,878	713,200	678,885	664,637	723,967	960,822	1,158,395	616,172
Penalties, interest and other taxes	201,826	127,573	162,507	119,132	93,951	58,034	109,491	267,323	90,648	-58,666
Charges for services	328,040	154,820	146,726	80,055	237,529	22,772	154,767	130,459	14,392	59,549
Intergovernmental	33,199	-198,702	46,565	566,728	-4,697,545	15,160	977,566	563,640	697,585	517,090
Licenses & permits	554,091	482,953	531,720	450,592	178,754	200,534	374,388	335,873	138,177	79,372
Fines & Forfeits	105,004	94,123	11,573	22,694	25,583	56,894	76,110	36,919	84,383	66,990
Investment Income	86,634	106,336	83,267	77,789	225,125	656,490	773,955	532,412	173,990	38,856
Miscellaneous	701,816	1,398,514	638,023	323,179	548,796	1,439,878	198,803	220,608	-142	205,469
Water/Sewer Surplus	2,060,742	1,731,610	1,855,909	1,128,863	1,306,946	1,054,259	321,262	865,874	325,954	372,828
Transfers In	0	0	0	0	2,332,374	0	0	0	0	0
Total:	5,645,988	5,212,119	4,612,168	3,482,232	930,398	4,168,648	3,710,309	3,913,930	2,683,382	1,897,660
Expenditures & Other Uses										
General Government	60,985	197,640	110,409	197,596	69,168	53,123	99,648	169,632	86,948	53,833
Public Safety	560,107	244,785	359,919	321,165	411,285	210,347	240,135	321,870	243,151	127,122
Education	58,770	27,366	840,512	257,089	4,387,759	190,855	23,123	195,139	104,391	344,288
Public Works	170,241	168,850	137,648	346,430	316,525	277,828	253,162	334,936	86,716	75,337
Health & Human Services	21,312	8,278	12,493	10,656	35,387	20,193	14,197	13,783	22,091	33,520
Culture & Recreation	6,162	3,102	3,656	2,980	30,336	2,686	1,647	17,520	19,399	698
Debt Service	24,663	583	6,198	12,172	44,705	25,017	29,339	12,001	6,329	4,943
Intergovernmental	43,289	87,853	216,107	84,102	102,404	115,639	-4,824	183,913	136,994	203,139
Employee Benefits	175,003	158,687	46,879	40,286	96,355	51,688	189,685	74,364	86,750	169,934
Transfers Outs			0	0	0	0	0	0	0	0
	1,120,512	897,134	1,733,821	1,272,476	5,493,924	947,076	846,112	1,323,158	792,769	1,012,814
Excess (deficiency) of revenues and other sources over expenditures and other uses	6,766,500	6,109,253	6,348,989	4,754,708	6,424,322	5,115,724	4,556,421	5,237,088	3,476,151	2,910,474

City of Leominster											
Total Tax Collections as % of Net Current Yr Tax Levy											
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	
Tax Collections:											
Current Year											
Real Estate	51,611,004	49,185,616	47,055,082	45,683,743	44,045,686	41,931,273	40,393,212	38,694,856	36,505,364	34,364,464	
Personal Property	2,061,814	2,184,990	1,818,577	1,267,304	978,542	838,567	711,076	707,021	649,617	691,055	
Prior Year:											
Real Estate	635,183	608,449	214,765	701,038	610,775	511,174	492,432	563,009	601,395	350,297	
Personal Property	163,326	6,304	-1,915	6,220	13,884	9,731	15,164	8,950	3,210	3,078	
Tax Title	579,671	333,957	382,429	376,043	449,888	309,413	295,763	388,008	255,025	296,531	
	55,050,998	52,319,316	49,468,938	47,934,348	46,098,565	43,600,158	41,907,647	40,381,844	38,014,801	35,705,425	
Tax Levy	55,187,917	53,152,874	50,691,118	48,512,757	46,898,831	44,368,616	42,444,846	40,527,622	38,287,600	36,180,223	
Overlay Reserve	1,000,001	1,600,734	1,524,080	1,423,933	1,424,425	1,402,638	1,393,072	1,325,659	1,273,221	1,099,890	
Net Current Year Tax Levy	54,187,916	51,551,940	49,167,038	47,088,824	45,274,408	42,965,978	41,051,774	39,201,963	37,014,379	35,080,233	
Total Tax Collections as % of Net Current Yr Tax Levy	101.59%	101.49%	100.61%	101.80%	101.82%	101.48%	102.08%	102.96%	102.70%	101.78%	
Current Year Only Tax Collections as a % of the Net Current Year Tax Levy											
	99.05%	99.6%	99.4%	99.5%	99.4%	99.5%	100.1%	100.5%	100.4%	99.9%	

City of Leominster											
Unfunded Liabilities											
	1/1/2001	1/1/2004	1/1/2006	1/1/2007	1/1/2008	1/1/2010	1/1/2011	1/1/2013			
Unfunded Liabilities											
Retirement System											
Principle	24,112,051	30,345,010	26,816,247	23,146,101	19,511,108	38,111,604	27,520,000	28,927,000			
Retiree's Group Insurance (OPEB)											
Principle			125,300,000	140,050,000	154,800,000	154,800,000	212,008,000	178,919,128			
Total Unfunded Liabilities:	24,112,051	30,345,010	152,116,247	163,196,101	174,311,108	192,911,604	239,528,000	207,846,128			

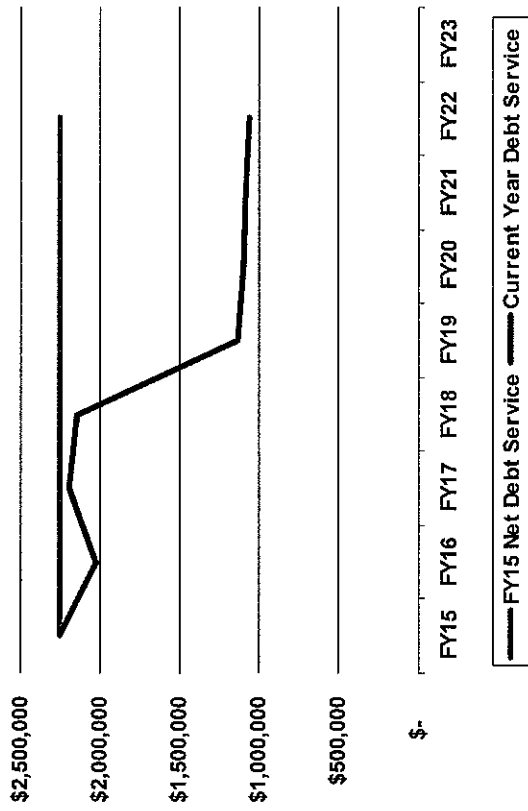
General Fund Net Debt Service

Currently Scheduled Net Debt Service Payments

The line across the top of the graph is the current new debt service payments paid with existing General Fund revenues.

The line below that one shows the total of existing Gen Fund Debt Service payments scheduled to be made in future fiscal years.

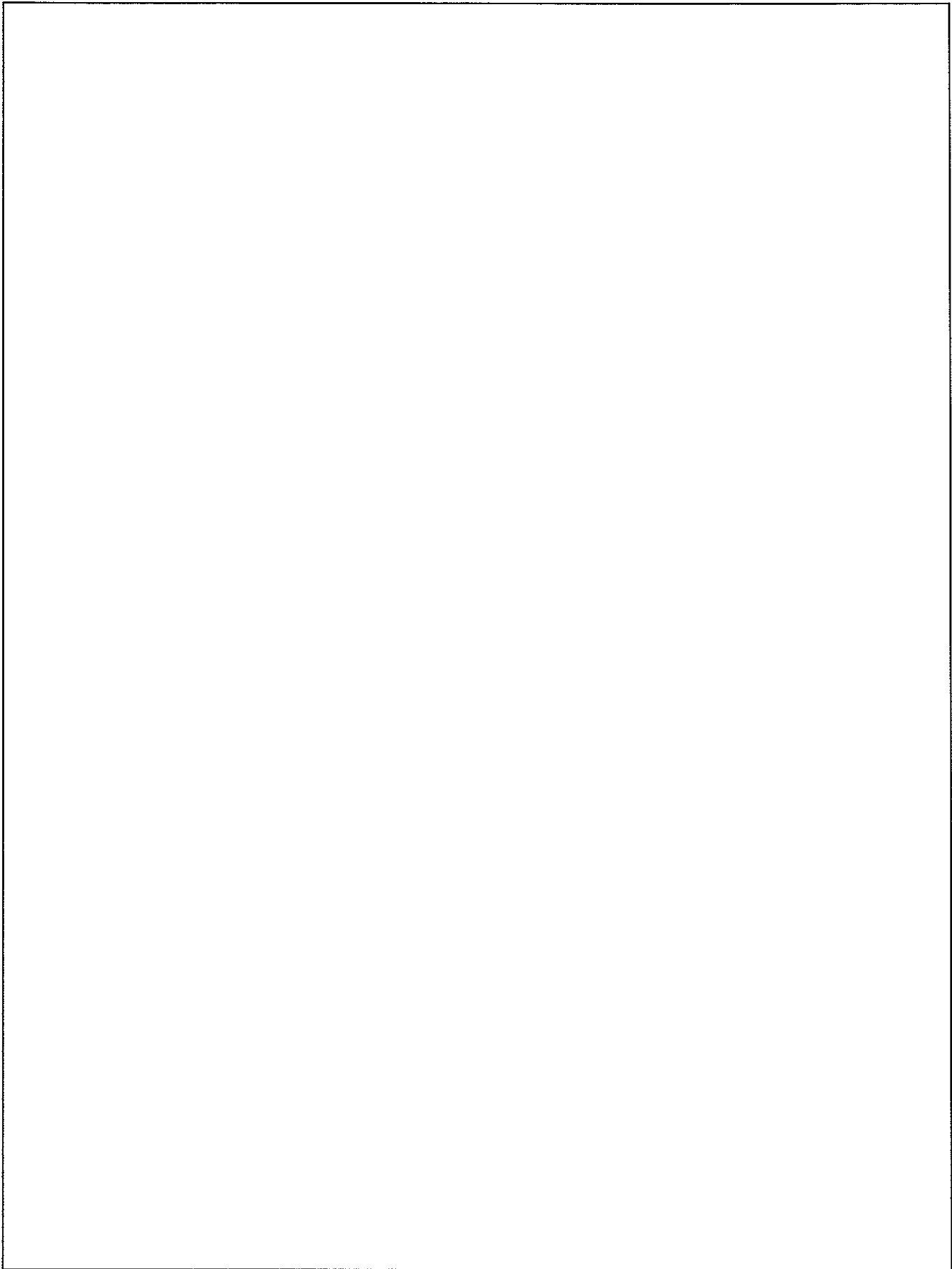
The difference between the two lines shows the amount available for new debt service payments to be made in the future.



— FY15 Net Debt Service — Current Year Debt Service

	Northwest School Debt Service	Library Project Debt Service	Fallbrook School Debt Service	Samoset School Debt Service	High School Rennovation Debt Service	Southeast School Debt Service	Total General Fund Debt Service
FY15	\$ 1,053,756	\$ -	\$ -	\$ -	\$ 1,129,825	\$ 73,531	\$ 2,257,113
FY16	\$ 1,005,981	\$ -	\$ -	\$ -	\$ 948,500	\$ 71,094	\$ 2,025,575
FY17	\$ 955,681	\$ -	\$ -	\$ -	\$ 1,176,000	\$ 68,656	\$ 2,200,338
FY18	\$ 920,419	\$ -	\$ -	\$ -	\$ 1,155,000	\$ 66,219	\$ 2,141,638
FY19	\$ -	\$ -	\$ -	\$ -	\$ 1,128,750	\$ -	\$ 1,128,750
FY20					\$ 1,102,500		\$ 1,102,500
FY21					\$ 1,081,500		\$ 1,081,500
FY22					\$ 1,060,500		\$ 1,060,500
FY23							\$ -
\$	\$ -	\$ 3,935,838	\$ -	\$ -	\$ 8,782,575	\$ 279,500	\$ 12,997,913

GLOSSARY



Glossary of Budget Terms

Revenues

Property Taxes - Proposition 2 1/2 as amended limits the total tax levy to a minimum increase of 2 1/2 % over the prior year's levy limit plus an additional amount allowed for new construction in the City. Base is related to the prior year's actual property tax levy and levy limit. New Growth shows the taxes from new building in the City during the prior fiscal year. The growth figure is calculated using the prior year's tax rates. Additional amounts may be added for overrides through ballot votes and permanently increase the levy limit.

Additional Prop 2 1/2 Property Taxes - Proposition 2 1/2 allows communities, by ballot vote, to raise additional property taxes for specific purposes for a limited time. Property taxes can be raised to fund the debt service costs to these specific projects (less State reimbursement)

State Aid - Funds received from the State on the Cherry Sheet are based on a variety of formulas and the level of funding is determined each year by the State Legislature.

Chapter 70 - Chapter 70 School Aid is based upon a distribution formula adopted in 1994. In FY 2001, Leominster received as "Base Aid" its FY 2000 Chapter 70 amount plus "Minimum Aid" of an extra \$75 per pupil. The amount of money Leominster receives each year from the State depends on both how much is available for local aid and the distribution formula for those funds.

Education Offset Items - This program provides partial reimbursement for costs incurred in serving lunches to school children.

Education Reimbursements Transportation - Provides partial reimbursement for local expenditures for school transportation programs and costs for providing education to state wards.

Education Reimbursement, SBAB - State share of school construction costs. Leominster receives 69% reimbursement for debt services costs for school building projects.

General Government Offset Items - Chapter 78 funds for public libraries. The appropriation state grant of these funds is made by supplementary appropriation transfers.

General Government Distribution - Funds from a variety of programs including Police Career Incentive, Highway Funds, Leominster's share of Lottery proceeds, and State reimbursements for certain exemptions and State-owned land.

General Local Revenues

Motor Vehicle Excise - Limited by Proposition 2 1/2 to \$25 per \$1000 valuation, the revenue from this tax is directly related to the number and value of motor vehicles registered in Leominster.

Licenses - Included are fees from licenses granted by the City, fees collected for building permits and licenses granted by the Police and Fire Departments and Town Clerk. The majority of this revenue is directly related to the amount of construction in the City.

Penalties/Interest - Interest and penalty charges for late payment of taxes. As collection rates improve, Interest revenue declines.

Fines - Revenues from motor vehicle violations, court fines and parking tickets.

Special Assessments - Betterments for water and sewer assessments.

General Government - Fees for services provided by various city offices such as copies of public records, certificates of liens, tax title redemptions, etc.

Fees - Fees collected by various offices.

Investment Income - Revenue generated by the City Treasurer by investing City funds. This revenue is directly related to the level of cash balances and market interest rates.

Hotel/Motel Excise - Revenue from the 4% room tax occupancy tax.

Library - Miscellaneous library fees.

Cemetery - Internment fees collected by the Cemetery not reserved for perpetual care.

Miscellaneous - Reimbursements for Veteran's expenses.

Offset Local Receipts

Water - All capital, operating and indirect costs of Leominster's water system are covered by water revenues. Debt service for the water treatment plant is shown under Water Debt Service. Indirect costs for such things as health insurance for water department employees, billing and accounting, etc., are included in the budget.

Sewer - All Sewer capital, operating and indirect costs are covered by Sewer revenues. Debt service for sewer projects is shown under Debt Service.

Other Available Funds

Parking Meters - Revenues from parking meters are used to offset salary and parking related expenses.

Cemetery Perpetual Care Income/Sale of Lots Income - Perpetual Care interest income and income from the sale of lots is used to offset a portion of operating costs of the Cemetery.

Glossary of Budget Terms

Other Available Funds (continued)

Wetland Filing Fees - Funds reserved for use by the Conservation Commission to offset conservation and wetland protection costs.

Community Development Block Grant - Appropriated federal grant for various purposes to benefit specific targeted populations of the City

Free Cash

The State certifies a portion of a city's surplus revenues as legally available for spending by the City. This amount is known as Free Cash. Leominster has tried to maintain a Free Cash of 5% of the total amount to be raised as a reserve which can be tapped in case of emergency to provide enough cash in the bank to meet payrolls and pay the bills without having to borrow in anticipation of taxes and to make capital investments. The 5% goal is a widely accepted measure of good financial standing and a factor in Leominster's bond rating.

Stabilization Fund - A City Council vote is required to appropriate funds into the Stabilization Fund. Funds appropriated to the Stabilization Fund are held in reserve. A 2/3 City Council vote is also required to expend funds held in Stabilization. The City will strive for an amount equal to 5% of the total amount to be raised.

Expenditures

Appropriations - A legislative authorization for expenditures for specific purposes, for a specific amount.

Budget - An annual financial plan showing projected costs and revenue over a specific time period.

Capital Improvements - Projects, which are long-term assets such as roads, buildings, or landfills

Capital Investment Plan - The annually updated plan or schedule of project expenditures for public facilities and infrastructure (buildings, roads, etc.) with estimated project costs, sources of funding, and timing of work over a five year period.

Capital Investment Funds - These funds hold the financial resources to be used for the acquisition and/or construction of major capital facilities, usually over \$25,000. Each year the City appropriates money for the work to be completed that fiscal year; Fund balances are designated for the completion of the projects over a period of years. Examples are fire station improvement,, water lines, etc.

Capital Outlay

Vehicles, equipment, improvements, software, and furniture purchased by the City which individually amount to an expenditure of more than \$1000 and which have an expected life of more than one year.

Department - A major administrative division of the City which indicates overall management responsibility for an operation of a group of related operations within a functional area. A department usually has more than one program and may have more than one fund.

Debt Service - The payment of principal and interest on borrowed funds. Debt service for water and sewer projects is shown separately so that total water and sewer costs can be compared with revenues from water and sewer fees

Encumbrances - Commitments related to unperformed (executory) contracts for goods and services.

Final Budget - Term used to describe revenues and expenses for the Fiscal Year beginning July 1 as adopted by the City Council when the tax rate is approved by the Department of Revenue.

Fiscal Year - The time period beginning on July 1 of a calendar year and ending June 30 of the following calendar year. Budgeting is carried out on a fiscal year schedule. Fiscal Year 2001 refers to the fiscal year ending June 30, 2001.

Fixed Assets - Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full-Time Equivalent (F.T.E.) - A part-time position converted to the decimal equivalent of a full-time position based on 2,088 hours per year.

Function—A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad or major service (i.e. General Government, Public Safety, Education, Public Works, Human Services, Culture and Recreation, Debt Service, State and County Assessments).

Fund - An accounting entity comprised of a group of self balancing accounts.

Fund Balance—The difference between revenue and expenditures.

Objectives - Certain accomplishments a department head intends to achieve during a fiscal year.

Obligations

Retirement - Expenses for pensions for retired city and school employees (except teachers). The amount budgeted is determined by the Public Employees Retirement Administration, a state agency, and is based on the City's funding schedule. Budgeting and administration are the responsibility of the Retirement Board.

Glossary of Budget Terms

Obligations (continued)

Insurance - The combined costs of all insurance policies for both City and Schools and unemployment compensation. There are specific line items voted by the City Council for these purposes. Budgeting and administration are the responsibility of the Mayor.

Health Insurance - The City share of health insurance costs for all City and School employees and retirees. The level of benefits offered to City and School employees is set through collective bargaining.

State/County Assessments - Cherry Sheet charges for Leominster's share of the costs of Worcester County, the Regional Transit Authority, and other State assessments. These funds are not appropriated.

Overlay - An amount, which must be held in reserve for property tax abatements and exemptions. These funds are not appropriated. The City will strive for an amount equal to 3% of the levy.

Other Local Expenditures - Miscellaneous tax title expenses, court judgments, etc., which are added to the amount needed to be raised by the City when the tax rate is set. Revenue and overlay deficits appear in this line. Over expenditures for snow removal or debt service would also show up here. These funds are not appropriated by the City Council.

Offset Expenditures - Water and Sewer operating costs are totally funded with water and sewer user fees.

Operating Expenditures - Generally, all expenditures that do not meet the personal services and capital outlay classification criteria. These expenditures include, but are not limited to, professional services, supplies, insurance, etc.

Revenue Water/Sewer Offset Receipts Account -

A grouping of water/sewer department activities whose expenditures are wholly or partially offset by revenues collected from consumers in the form of fees or charges.

Personal Expenditures - The classification of all Salaries, wages, and fringe benefits expenditures. Fringe benefits include FICA, Retirement System (VRS), hospital and medical insurance, life insurance, workers compensation, clothing allowance, education assistance and other personal services.

Reserve - A portion of a fund that is restricted for a specific purpose and not available for appropriation except for that purpose

Other

Assessed Valuation - A value set on real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the amount a willing buyer would pay a willing seller on the open market (FFCV). Assessors must collect, record, and analyze information about the physical characteristics of the property and the real estate market to estimate the FFCV of all taxable properties in their communities.

Balance Sheet - A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

Bond - A written promise to pay a specific sum of money, called the face value (par value) or principle amount, at a specified date in the future, called the maturity date, together with a periodic interest at a specified rate. The difference between a note and a bond is that the bond runs for a longer period of time.

Bond Rating (Municipal) - A credit rating to help investors determine the risk of losing money on a given fixed-income investment. Agencies specializing in municipal bonds assign a rating, designated by letters or a combination of letters and numerals, based on their opinion of the future ability, legal obligation, and willingness of a bond issuer to make timely debt service payments.

Budget - A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be "preliminary" — the financial plan presented to the town meeting, or city council, or "final" — the plan approved by that body. The budget should be separated into basic units, either by department, program, or service. Formatting the budget in this way helps local officials and citizens make policy decisions when allocating scarce resources. It is also important to include as much information as possible concerning the output or accomplishments expected of a given program or department during the year.

Cherry Sheet - Named for the cherry colored paper on which they were originally printed, the Cherry Sheets are the official notification of the next fiscal year's state aid and assessments to communities and regional school districts from the Commissioner of Revenue. State Aid to municipalities and regional school districts consists of two major types — distributions and reimbursements. Distributions provide funds based on formulas while reimbursements provide funds for costs incurred during a prior period for certain program services. In addition, communities may receive "offset items" that must be spent on specific programs. Cherry Sheet Assessments are

Glossary of Budget Terms

Cherry Sheet (continued) advanced estimates of state assessments and charges. Local Assessors are required to use these figures in setting the local tax rate. Because these figures are estimates, it should be noted that based on filing requirements and/or actual information, the final aid or assessment may differ.

Cherry Sheet Offset Items - Local aid accounts that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equity grants, school lunch grants, and public library grants.

Classification of the Tax Rate - In accordance with MGL Ch. 40 - 56, the selectmen or city council vote to determine tax rate options. Based on the residential factor adopted, a community may set as many as four different tax rates for residential property; open space; commercial; and industrial and personal property.

Consumer Price Index - The statistical measure of changes in the overall price level of consumer goods based on prices of goods and services bought by urban wage earners and clerical workers, including families and single persons. The index is often called the "cost of living index".

Debt Authorization - Formal approval by a two-thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL Ch. 44 s. 1, 2, 3, 4a, 6-15.

Debt Burden - The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden is issued in reference to debt service costs as a percentage of the annual budget.

Debt Limit - The maximum amount of debt that a municipality may have authorized for qualified purposes under state law.

Debt Service - The cost, usually stated in annual terms, of the principle repayment and interest of any issue.

Education Reform Act of 1993 - An act that seek to remedy educational; funding inequities between local communities by providing adequate state funding over a seven year period (FY 1994 through FY 2000) for all local and regional school districts and by mandating equity based on a particular community's ability to pay. One of the Act's major goals was to improve student achievement.

Equalized Valuations (EQV's) - The Determination of an estimate of the FFCV of all property in the Commonwealth as of a certain taxable date. EQV's have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The commissioner of Revenue, in accordance with MGL Ch. 58 s. 10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.

Estimated Receipts - An estimate of state and local miscellaneous receipts based on the previous year's receipts that assessors deduct from the gross amount to be raised in order to arrive at the tax levy.

Excess and Deficiency - Also called the "surplus revenue" account, This is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is made based on the balance sheet that is submitted by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified Amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns.

Excess Levy Capacity - The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen of the city council must be informed of excess levy capacity and their acknowledgement must be submitted to the DOR when setting the rate.

Expenditure - The spending of money by municipalities for programs within their approved budget.

Fiscal Year - Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins on July 1 and ends on June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. For example, the 200 fiscal year is July 1, 1999 to June 30, 2000 and is usually written as FY2000. Since 1976, the federal government has had a fiscal year that begins October 1 and ends September 30.

Full and Fair Cash Value (FFCV) - Fair cash value has been defined by the Judicial Supreme Court as "fair market value", which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price a normal purchaser not under particular compulsion will pay at the time, and cannot exceed the sum the owner after a reasonable effort could obtain for his property. (continued on next page)

Glossary of Budget Terms

Full and Fair Cash Value (FFCV) (continued) A valuation limited to what the property is worth to the purchaser is not the market value. The fair cash value is the value the property would have January first of any taxable year in the hands of any owner, including the present owner. [Boston Gas Co. v. Assessors of Boston, 334 Mass 549, 566 (1956)].

Full Measure and List – A revaluation of real estate that includes visiting as many properties as possible to re-inspect the interior and re-measure the exterior of each.

Fund – An accounting entity with a self balancing set of accounts that is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

General Fund – The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

General Obligation Bonds – Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

Levy – The amount a community raises through the property tax. The levy can be any amount up to the levy limit.

Levy Ceiling – The maximum levy assessed on real and personal property may not exceed 2 1/2 percent of the total full and fair cash value of all taxable property (MGL Ch. 59 s 21C). Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion.

Levy Limit – The maximum amount a community can levy in a given year. The limit can grow each year by 2 1/2 percent of the prior year's tax levy plus new growth and any overrides. (MGL Ch 59 s 21C (f&g)).

Local Aid – Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most cherry Sheet aid programs are considered revenues of the municipality's or regional school district's general fund and may be spent for any purpose, subject to appropriation.

Local Receipts – Locally generated revenues, other than real and personal property taxes and enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Minimum Required Local Contribution – The minimum that a city or town must appropriate for property taxes and other local revenues for the support of the schools (Education Reform Act of 1993).

Municipal Revenue Growth Factor (MRGF) – An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 1/2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories, and the change in selected unrestricted local receipts (Education Reform Act of 1993).

Net School Spending (NSS) – School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE) (Education Reform Act of 1993).

New Growth – The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying all increases in value which are not the result of revaluation by the tax rate of the previous fiscal year. For example, FY 2000 new growth is determined by multiplying the value of January 1, 1999 by the FY 1999 tax rate. Assessors must submit documentation of new growth to the BLA annually before setting the tax rate. Documentation should be retained for five years in the event of a BLA audit.

Objects of Expenditures – A classification of expenditures that is used for coding any department disbursement, such as "personal services", "expenses", or "capital outlay".

Operating Budget – A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Other Amounts to be Raised (Tax Recapitulation Sheet) – Amounts not appropriated but raised through taxation. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because they must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to the city council or town meeting.

Overlay - (Overlay Reserve or Allowance for Abatements and Exemptions) – An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.